

EXHIBIT “1”

**EXHIBIT "1" TO EIGHTH COVER SHEET
FEE APPLICATION OF SHEA & CARLYON, LTD.
SPECIAL (LOCAL) COUNSEL TO THE OFFICIAL
COMMITTEE OF EQUITY SECURITY HOLDERS OF
USA CAPITAL FIRST TRUST DEED FUND, LLC**

Names of Professionals and Paraprofessionals	Hours Billed this Period	Rate	Total for Period¹
James Patrick Shea	10.20	\$450.00	\$3,960.00
Candace C. Carlyon	104.50	\$450.00	\$45,045.00
Dawn M. Cica	45.80	\$425.00	\$19,465.00
Shlomo S. Sherman	69.80	\$210.00	\$14,658.00
Paralegal	47.10	\$160.00	\$7,464.00
Legal Assistants	57.50	\$120.00	\$6,900.00

<u>Total Hours</u> (Including paraprofessional time)	<u>Total Fees</u>	<u>Blended Rate</u>
334.90	\$97,492.00	\$291.11

<u>Total Hours</u> (Excluding paraprofessional time)	<u>Total Fees</u>	<u>Blended Rate</u>
230.30	\$83,128.00	\$360.96

¹ In many instances, the amount billed is lower than the hours times the hourly rate, due to "no charge" time.

EXHIBIT “2”

**EXHIBIT "2" TO EIGHTH COVER SHEET
FEE APPLICATION OF SHEA & CARLYON, LTD.
SPECIAL (LOCAL) COUNSEL TO THE OFFICIAL
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EXPENSE	RATE	TOTAL
Copying	\$.25 per page or actual cost for outside copying service	\$821.00
Delivery	\$7.50 per delivery	\$187.50
Facsimile	\$1.00 per page for long distance transmission; \$.50 per page for receipt/local transmission	\$28.50
Telephone	Actual costs for long distance and/or teleconferencing services	\$8.86
Postage	Actual costs	\$12.27
Pacer	Actual costs	\$331.12
Scanning	\$.10 per page	\$47.90
FedEx	Actual costs	\$161.52
Hearing Tape/Transcript	Actual costs	\$26.00
TOTAL:		\$1,624.67

EXHIBIT “3”

Shea & Carlyon Ltd.
228 S. Fourth Street
First Floor
Las Vegas, NV 89101

Ph:(702) 471-7432

Fax:(702) 471-7435

USA Mortgage, et al
Equity Security Committee

Mar 09, 2007

Attention:

File #: 1500-1
Inv #: 20092

RE: Asset Analysis and Recovery

Total Fees, Disbursements	\$0.00
Previous Balance	\$614.00
Previous Payments	\$0.00
Balance Due Now	\$614.00

JPS - James Patrick Shea
CCC - Candace C. Carlyon
SWM - Shawn Miller
DMC - Dawn M. Cica

SSS - Shlomo Sherman
JRH - Jeffrey R. Hall
LC - Law Clerk
P - Paralegal
LA - Legal Assistant

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USA Mortgage, et al
 Equity Security Committee

Mar 09, 2007

Attention: File #: 1500-2
 Inv #: 20097

RE: Asset Disposition/Executory Contracts

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Feb-01-07	Telephone call with Debtors re status of Russell, Standard potential payoffs	0.20	90.00	CCC
	Exchange electronic correspondence with Mr. Kvarda; Ms. Karasik; Ms. Cica; re payoff issues with Franklin Stratford; Compass	0.20	90.00	CCC
	Exchange electronic correspondence with Ms. Karsaik re conflict on Standard issues;	0.20	90.00	CCC
	Preparation of electronic correspondence to Debtors, other counsel, re conflict on Standard issues settlement			
	Telephone call from Mr. Gordon re Standard settlement	0.20	90.00	CCC
	Preparation of electronic correspondence to Ms. Karasik, Mr. Kvarda, re follow up on Standard Settlement	0.10	45.00	CCC
	Review electronic correspondence from Mr. Garman; Ms. Jarvis; re Russell payoff status; forward to Ms. Cica	0.10	45.00	CCC
	Review of issues re Standard Property Development; Direct Lender letters	0.20	85.00	DMC
	Conference call with FTDF Committee professionals re closing issues	0.70	297.50	DMC
	Receipt and review of Franklin Stratford payoff; analyze issues re same	0.20	85.00	DMC
	Review electronic correspondence from Mr. Kvarda to committee re status of closing	0.10	42.50	DMC
	Exchange electronic correspondence with Franklin Stratford issues re debtor counsel conflict	0.20	85.00	DMC

	Review electronic correspondence from Ms. Karasik, Mr. Kvarda re filing motion on OST to set reserves to allow distribution	0.20	42.00	SSS
	Review exchange of electronic correspondence between FTDF Committee professionals and members re strategy for possible secondary buyer	0.30	63.00	SSS
	Review electronic correspondence from Mr. Parlen, Ms. Karasik, Ms. Carlyon re claims requiring reserve	0.30	63.00	SSS
	Preparation of Motion to Estimate Unliquidated and/or Disputed Claims for Establishing Reserve	2.30	483.00	SSS
Feb-02-07	Review electronic correspondence from Ms. Moro, other clients, re possible replacement purchaser	0.10	45.00	CCC
	Review electronic correspondence from Mr. Hermann re transition call	0.10	45.00	CCC
	Review electronic correspondence from Mr. Kvarda re status of loan portfolio; purchase price adjustments	0.10	45.00	CCC
	Complete preparation of closing document folders for asset/property sales	1.20	192.00	P
	Telephone call with transcription department of bankruptcy court re pick up of hard copy of transcript of 12-7-06 hearing	0.10	15.00	P
	Receipt and review of hard copy of 12-7-06 transcript	0.10	15.00	P
	Preparation of electronic correspondence to Ms. Najolia inquiring as to method of transmittal of 12-7-06 transcript	0.10	15.00	P
	Receipt and review of principle paydown schedule re APA price reduction; telephone call with Mr. Kvarda re same	0.20	85.00	DMC
	Review electronic correspondence from FTDF Committee professionals re distribution motion	0.10	42.50	DMC
	Conference call with all hands re APA closing; payoffs; Russell agreements	0.30	127.50	DMC
	Exchange electronic correspondence with debtor professionals re Russell loan side agreement re exit fee	0.10	42.50	DMC
	Exchange electronic correspondence with FTDF/ debtor counsel re Russell Settlement; Compass issues	0.20	85.00	DMC
Feb-03-07	Exchange electronic correspondence with FTDF professionals re Standard letter issues re same	0.20	85.00	DMC
	Exchange electronic correspondence with all hands re closing	0.10	42.50	DMC

Feb-04-07	Review electronic correspondence from Compass re no longer support Standard settlement	0.10	45.00	CCC
Feb-05-07	Conference with co-counsel re case status/ liquidating trust issues	0.90	405.00	JPS
	Review electronic correspondence from Ms. Karasik re three day notice on Standard settlement	0.10	45.00	CCC
	Review electronic correspondence from Mr. Kvarda (x2); Ms. Cica; re quantification of value of Standard payoff to FTDF	0.10	45.00	CCC
	Exchange electronic correspondence with Ms. Karasik re recommendation re standard deal	0.10	45.00	CCC
	Exchange electronic correspondence with Ms. Karasik; Ms. Cica; re Standard/Compass consent issue	0.10	45.00	CCC
	Review electronic correspondence from Ms. Karasik; FTDF Committee members, re Standard settlement; APA issue (multiple)	0.20	90.00	CCC
	Review electronic correspondence from debtor professionals re Standard 3-day notice	0.10	42.50	DMC
	Analysis of economic impact of Standard payoff under APA discount buckets	0.40	170.00	DMC
	Telephone call with Matt Kvarda re economic impact of Standard payoff	0.20	85.00	DMC
	Telephone call with Stutman attorneys (various; multiple) re economic analysis	0.20	85.00	DMC
	Exchange electronic correspondence with Mr. Kvarda re economic difference in APA interpretation	0.20	85.00	DMC
	Legal analysis of issues re Standard settlement	0.20	85.00	DMC
	Exchange electronic correspondence with FTDF professionals re standard settlement; Committee recommendations	0.30	127.50	DMC
	Telephone call with debtor professionals re APA provisions re Compass approval of Standard settlement	0.20	85.00	DMC
	Review APA re Compass approval of settlements	0.10	42.50	DMC
	Exchange electronic correspondence with FTDF professionals re APA provisions	0.10	42.50	DMC
	Telephone call with Mr. Monson re Compass approval and e-mail to Mr. Weil	0.20	85.00	DMC
	Analyze issues re Garman e-mail re Russell conversations; telephone call with co-counsel re same	0.20	85.00	DMC
	Exchange electronic correspondence with FTDF professionals re reconveyance of Russell deed	0.10	42.50	DMC

	Review electronic correspondence from FTDF Committee members re Standard settlement	0.10	42.50	DMC
	Review electronic correspondence from Ms. Karasik re status correspondence to committee	0.10	42.50	DMC
	Review electronic correspondence from Mr. Garman re Russell refinancing	0.10	21.00	SSS
Feb-06-07	Review electronic correspondence from Ms. Jarvis re debtor's intentions on Standard/Compass issue; negative responses received from Direct Lenders; no settlement going forward	0.10	45.00	CCC
	Review electronic correspondence from Debtor re transition worksheet	0.10	45.00	CCC
	Review electronic correspondence from Ms. Karasik; Ms. Jarvis (multiple) re Standard deal/status (no charge per CCC)	0.20	0.00	CCC
	Review electronic correspondence from Ms. Karasik to FTDF Committee re Standard settlement offer	0.10	45.00	CCC
	Review electronic correspondence from Mr. Monson (x3) re Franklin/Stratford and Gateway loans	0.20	90.00	CCC
	Telephone call with Ms. Karasik re debtor/ Standard proposal re Compass	0.10	42.50	DMC
	Review electronic correspondence from Ms. Jarvis re debtor response objection on Standard settlement	0.10	42.50	DMC
	Receipt and review of list of professionals at 4484 Pecos; Haspinov letter; Pecos letter; telephone call with co-counsel re same	0.20	85.00	DMC
	Preparation of electronic correspondence to Ms. Jarvis re Direct Lender response to letter	0.10	42.50	DMC
	Telephone call with Ms. Karasik re FTDF Committee response re APA	0.10	42.50	DMC
	Review electronic correspondence from Bob Russell re I40 pay off	0.10	42.50	DMC
	Review electronic correspondence from Mr. Monson re letters agent redline re same	0.10	42.50	DMC
	Review electronic correspondence from Ms. Karasik re correspondence to FTDF Committee re status of Standard settlement	0.10	42.50	DMC
	Telephone call with Mr. Merola re Russell loans	0.10	42.50	DMC
	Telephone call with Mr. Kvarda re Russell loans	0.10	42.50	DMC
	Review FTDF Committee member responses to FTDF Committee professionals' recommendation re Standard; co-counsel re same	0.20	85.00	DMC

	Conference call with all hands re closing issues; appeals; settlement; Compass appeals to settlements	0.40	170.00	DMC
Feb-07-07	Review electronic correspondence from Mr. Monson; Mr. Kvarda (multiple) re closing status on Russell loans; new Russell payoff request and issues presented; forward to Ms. Cica	0.20	90.00	CCC
	Review electronic correspondence from Ms. Jarvis re status	0.10	45.00	CCC
	Exchange electronic correspondence with Mr. Monson re request for consent on partial releases re Rio Rancho	0.20	90.00	CCC
	Exchange electronic correspondence with clients re Rio Rancho	0.20	90.00	CCC
	Exchange electronic correspondence with Ms. Karasik; other counsel; re Rio Rancho issues, consents; stipulation and revisions (no charge per CCC)	0.50	0.00	CCC
	Telephone call with Ms. Chubb re Rio Rancho	0.10	45.00	CCC
	Receipt and review of Rio Rancho pay off	0.10	42.50	DMC
	Exchange electronic correspondence with all hands re scheduling	0.10	42.50	DMC
Feb-08-07	Telephone call from Ms. Chubb (x2) re partial releases in Rio Rancho loan; electronic correspondence to Ms. Karasik, Ms. Carlyon re same; review electronic correspondence from Mr. Monson re the same	0.30	63.00	SSS
Feb-09-07	Review declaration of Donna Cangelosi re licensing issue; review electronic correspondence from Mr. Garman re same	0.20	90.00	CCC
	Review electronic correspondence from Mr. Hermann re Scott Bice issue	0.10	45.00	CCC
	Review electronic correspondence from Mr. Strong; Mr. Levinson; re Scott Bice issue	0.10	45.00	CCC
	Exchange electronic correspondence with Stutman, Treister and Glatt re Scott Bice issue	0.10	45.00	CCC
	Review electronic correspondence from Mr. Monson re Rio Rancho order entered (no charge per CCC)	0.10	45.00	CCC
	Receipt and review of certified copy of Eagle Meadows trust deed	0.30	127.50	DMC
	Receipt and review of Rio Rancho loan partial release orders	0.20	85.00	DMC
	Receipt and review of correspondence with Title company re I40 loan, review of loan agreement re same	0.30	127.50	DMC

	Receipt and review of correspondence with First American Title company re I-40 Gateway releases; review Power of Attorneys re same; review LSAs re same (authority to release)	1.40	595.00	DMC
	Receipt and review of Gateway West letter agreement, analyse issues re same	0.20	85.00	DMC
	Exchange electronic correspondence with FTDF professionals re Gateway West	0.10	42.50	DMC
	Conference with Mr. Merola re Gateway West closing	0.10	42.50	DMC
	Review electronic correspondence from Mr. Russell re closing	0.10	42.50	DMC
	Review electronic correspondence from Mr. Hermann re Compass licensing	0.10	42.50	DMC
	Review electronic correspondence from Mr. Strong re Compass licensing	0.10	42.50	DMC
	Review electronic correspondence from Ms. Karasik re Strong e-mail	0.10	42.50	DMC
Feb-10-07	Review electronic correspondence from Ms. Karasik re G&S discussion with Scott Bice	0.10	45.00	CCC
	Exchange electronic correspondence with Ms. Karasik; Ms. Cica (5 rec'd) re analysis of APA re licensing issue	0.20	90.00	CCC
	Review electronic correspondence from Mr. Kvarda; Ms. Karasik; Ms. Cica; Mr. Aulabaugh (multiple) re purchase price adjustment meeting; issues (no charge per CCC)	0.30	0.00	CCC
	Review electronic correspondence from Ms. Karasik to clients re discussion of licensing issue; potential alternatives; need for meeting	0.10	45.00	CCC
	Review of correspondence from First American Title re missing 40 LSA's; some lender signature pages; issue re Power of Attorney re handling payoff/reconveyance I-40 Gateway West	0.10	45.00	CCC
	Exchange electronic correspondence with FTDF Committee professionals (approximately 8), re possible alternative strategies in the event Compass does not close; analysis of same	0.20	90.00	CCC
	Review electronic correspondence from Mr. Monson re no agreement for extension of close; pre-closing meeting	0.10	45.00	CCC
	Receipt and review of assignment and Bill of Sale	0.20	85.00	DMC
	Preparation of electronic correspondence to Mr. Monson re status of closing issues	0.10	42.50	DMC

	Exchange electronic correspondence with FTDF Committee professionals re paydown re conclusion	0.10	42.50	DMC
	Review electronic correspondence from Ms. Karasik re licensing	0.10	42.50	DMC
	Review of APA re licensing condition	0.10	42.50	DMC
	Preparation of electronic correspondence to FTDF Committee professionals re Compass deposit	0.20	85.00	DMC
	Exchange electronic correspondence with FTDF Committee professionals re licensing condition and deposit	0.10	42.50	DMC
	Receipt and review of Pederman correspondence, analyse issues re same	0.20	85.00	DMC
	Exchange electronic correspondence with FTDF Committee professionals re schedule of call re closing issues	0.10	42.50	DMC
	Exchange electronic correspondence with FTDF Committee professionals re closing strategy	0.10	42.50	DMC
	Exchange electronic correspondence with FTDF Committee professionals re other bid documents	0.20	85.00	DMC
	Review electronic correspondence from Mr. Monson re title issues in I40 loan	0.10	42.50	DMC
	Exchange electronic correspondence with Mr. Monson re substitution of trustee	0.10	42.50	DMC
Feb-11-07	Review electronic correspondence from Alvarez, including review of attached spreadsheet re draft of purchase price adjustments for collections per APA	0.10	45.00	CCC
	Review electronic correspondence from Ms. Jarvis re details of pre-close meeting (no charge per CCC)	0.10	0.00	CCC
	Telephone call with all hands re sale/licensing issues	0.90	405.00	CCC
	Conference call with all hands re Compass closing issues, draft notes re same	0.80	340.00	DMC
	Receipt and review of principal pay down re conclusion	0.20	85.00	DMC
	Receipt and review of documentation re Shamrock Towers closing issues; loan extension agreement	0.30	127.50	DMC
	Review electronic correspondence from Mr. Weil re Shamrock	0.10	42.50	DMC
	Exchange electronic correspondence with USA professionals re Compass meeting	0.10	42.50	DMC
Feb-12-07	Telephone call with Ms. Cica re sale status; issues re possible MAC	0.10	45.00	CCC

	Conference with Ms. Karasik re sale status; Compass issues re possible credits; handling upcoming hearings	0.20	90.00	CCC
	Exchange electronic correspondence with Ms. Karasik re Standard settlement	0.10	45.00	CCC
	Exchange electronic correspondence with Mr. Kvards re tax issues; brief review of proposal consulting/licensing agreement with Compass; Exchange electronic correspondence with Ms. Karasik re same	0.20	90.00	CCC
	Attend pre-closing meeting; extensive discussion of APA issues (possible MAC)	2.20	935.00	DMC
	Exchange electronic correspondence with all hands regarding Scott Bice meeting	0.10	42.50	DMC
	Conference with Ms. Karasik and Mr. Kvarda re closing issues, increasing issues	0.30	127.50	DMC
	Preparation of electronic correspondence to co-counsel re Compass issues	0.10	42.50	DMC
	Review electronic correspondence from Ms. Jarvis re Compass information, schedule for meeting	0.10	42.50	DMC
Feb-13-07	Telephone call with Ms. Karasik re sale status	0.20	90.00	CCC
	Review electronic correspondence from Mr. Kvarda re sale, adjustment, closing issues	0.20	90.00	CCC
	Review electronic correspondence from Mr. Kvarda; Committee members; re adjustment/MAC issue and recommendation on how to address	0.10	45.00	CCC
	Receipt and review of licensing agreement and interim services agreement	0.20	85.00	DMC
	Analyze issues re licensing agreement and interim services agreement	0.20	85.00	DMC
	Conference with all hands re meeting with Scott Bice and Compass issues	0.50	212.50	DMC
	Conference with all hand meeting with Scott Bice re Compass Licensing	0.80	340.00	DMC
	Receipt and review of loan and authority documents for I-40 Gateway; e-mails re same	0.70	297.50	DMC
	Conference with all hands and Compass re closing issues	2.10	892.50	DMC
	Exchange electronic correspondence with FTDF Committee professionals re various closing issues	0.20	85.00	DMC
	Review exchange of electronic correspondence between FTDF Committee professionals re condition that Compass obtain licensing	0.10	21.00	SSS
Feb-14-07	Analysis of opposition re overbid allocation motion	0.30	135.00	CCC

Review emergency motion re licensing	0.10	45.00	CCC
Review emergency motion re licensing issue	0.20	90.00	CCC
Conference with Ms. Cica re confirmation issue; plan provisions re closing and non-closing entities; effective date issues	0.50	225.00	CCC
Conference with co-counsel re plan provisions re sub-expense	0.10	42.50	DMC
Legal Research re Nevada mortgage company provisions re transferability	0.30	127.50	DMC
Conference with Ms. Karasik, Ms. Carlyon re APA closing issues	0.40	170.00	DMC
Exchange electronic correspondence with Ms. Jarvis re USACM mortgage license	0.10	42.50	DMC
Attendance at hearing re plan provisions and APA closing issues	0.80	340.00	DMC
Receipt and review of HFAH Collateral Assignment	0.10	42.50	DMC
Receipt and review of form UCC Assignment Amendment; review of Weil comments	0.20	85.00	DMC
Receipt and review of UCCs for Gardens, University Estates; Wasco; Oakmess, Ocean Atlantic, Palm Harbor, Pegasus	0.50	212.50	DMC
Analyze issues re FTDF authority under the plan to escrow purchase price adjusted under APA	0.40	170.00	DMC
Conference call with Debtor professionals, and Compass re possible escrow of disputed APA amounts	0.30	127.50	DMC
Telephone call with Mr. Merola re escrow	0.10	42.50	DMC
Exchange electronic correspondence with FTDF Committee approval of escrow	0.10	42.50	DMC
Receipt and review of electronic correspondence from debtor professionals/ Compass re closing certificates	0.10	42.50	DMC
Receipt and review of debtor draft escrow agreement; draft comments re same	0.30	127.50	DMC
Telephone call with Ms. Karasik re Escrow Agreement	0.10	42.50	DMC
Telephone call with Mr. Kvarda re FTDF Committee approval of escrow	0.10	42.50	DMC
Exchange electronic correspondence with Ray Quinney & Nebeker re revised licensing agreements	0.10	42.50	DMC
Exchange electronic correspondence with Ray Quinney & Nebeker re FTDF signatory exit fee escrow	0.10	42.50	DMC

	Review electronic correspondence from Ms. Karasik re status report to FTDF committee	0.10	42.50	DMC
	Receipt and review of Weil revisions to escrow agreement, closing certificate re purchase price adjustment	0.30	127.50	DMC
	Telephone call with Mr. Kvarda re purchase price adjustments	0.10	42.50	DMC
	Telephone call with Ms. Karasik re purchase price adjustments	0.10	42.50	DMC
	Exchange electronic correspondence with co-counsel re revised licensing agreement	0.10	42.50	DMC
	Review electronic correspondence from Mr. Lomazon re sub-servicing agreement; review sub-servicing agreement	0.20	85.00	DMC
	Preparation of electronic correspondence to FTDF Committee professionals re sub-serving agreement from Weil	0.10	42.50	DMC
	Review electronic correspondence from Ray Quinney & Nebeker re sub-servicing agreement	0.10	42.50	DMC
	Exchange electronic correspondence with FTDF Committee professionals re FTDF authority to escrow purchase price adjustment	0.20	85.00	DMC
	Exchange electronic correspondence with FTDF Committee professionals re receipt of purchase price funds	0.10	42.50	DMC
	Review electronic correspondence from Ms. Karasik re FTDF Committee consent to escrow	0.10	42.50	DMC
	Research licensing requirements re Mesriow/Allison; USACM's current mortgage broker license	0.50	105.00	SSS
	Review UCC Response to FTDF Committee Motion to Enforce Plan re Overbid Allocation; Declaration of Edward Burr in support of same	0.30	63.00	SSS
Feb-15-07	Conference with Mr. Merola sale status	0.20	90.00	JPS
	Exchange electronic correspondence with Mr. Parlen; Ms. Karasik re BMC payment issue	0.10	45.00	CCC
	Review electronic correspondence (approximately 50) from Debtors; Compass; STG; other committee counsel; Mr. Kvarda; re sale/closing/escrow issues (no charge per CCC)	1.00	0.00	CCC
	Analyze issues re revised escrow agreement, FTDF Committee authority	0.30	127.50	DMC
	Drafting seal certificate from Ray Quinney & Nebeker	0.10	42.50	DMC
	Preparation of electronic correspondence to Weil re APA price adjustments	0.10	42.50	DMC

Exchange electronic correspondence with Mr. Kvarda re certificate of principal adjustments	0.10	42.50	DMC
Telephone call with Ms. Karasik re certificate of principal adjustments; escrow	0.10	42.50	DMC
Drafting FTDF certificate; final order	0.10	42.50	DMC
Telephone call with Ray Quinney & Nebeker re revision to certificate re no final order	0.10	42.50	DMC
Exchange electronic correspondence with Ray Quinney & Nebeker re revision to certificate re no final order	0.10	42.50	DMC
Preparation of electronic correspondence to FTDF Committee professionals re FTDF certificate revision	0.10	42.50	DMC
Review electronic correspondence from Ms. Karasik re closing funds	0.10	42.50	DMC
Exchange electronic correspondence with Ms. Karasik re escrow agreement revisions re appeal	0.10	42.50	DMC
Exchange electronic correspondence with Mr. Kvarda re Grammercy adjustment	0.10	42.50	DMC
Conference with Ms. Jarvis re escrow agreement	0.10	42.50	DMC
Attendance at hearing in connection with closing issues; escrow	0.90	382.50	DMC
Analyze issues re language of escrow agreement relating to sellers' break	0.30	127.50	DMC
Exchange electronic correspondence with FTDF Committee professionals re escrow agreement; possible breach of APA by FTDF	0.10	42.50	DMC
Exchange electronic correspondence with Mr. Kvarda re specification by Compass of purchase price dispute	0.10	42.50	DMC
Telephone call with Mr. Kvarda re Compass specifying purchase price disputes	0.10	42.50	DMC
Telephone call with Ms. Karasik re APA; analysis of purchase price dispute	0.20	85.00	DMC
Drafting APA re purchase price disputes	0.20	85.00	DMC
Receipt and review of revised escrow agreement reflecting changes by FTDF Committee	0.20	85.00	DMC
Receipt and review of revised closing certificates	0.10	42.50	DMC
Attend to closing matters, review and revise closing documents; various calls with debtor and Compass counsel	2.30	977.50	DMC
Exchange electronic correspondence with Mr. Weil and Ray Quinney Nebeker re changes to escrow agreement	0.20	85.00	DMC

Drafting choice of law provisions under escrow agreement	0.10	42.50	DMC
Telephone call with Ms. Karasik re choice of law provisions under escrow agreement	0.10	42.50	DMC
Telephone call with Mr. Monson re choice of law provisions under escrow agreement	0.10	42.50	DMC
Telephone call with FTDF Committee professionals re Compass exhibit A to escrow agreement	0.20	85.00	DMC
Telephone call with Ray Quinney & Nebeker re Compass exhibit A to escrow agreement	0.30	127.50	DMC
Exchange electronic correspondence with Ray Quinney & Nebeker re Grammercy adjustment	0.10	42.50	DMC
Telephone call with Ms. Karasik re Grammercy adjustment	0.10	42.50	DMC
Receipt and review of revised escrow agreement	0.10	42.50	DMC
Telephone call with Ray Quinney & Nebeker re escrow agreement comments	0.10	42.50	DMC
Attend to closing issues re scope of escrow agreement; review and revise multiple drafts; multiple telephone calls with Ray Quinney & Nebeker and Mr. Weil	1.30	552.50	DMC
Conference call with FTDF professionals re closing issues	0.20	85.00	DMC
Exchange electronic correspondence with FTDF Committee professionals re closing issues; wire of funds	0.10	42.50	DMC
Telephone call with Ray Quinney & Nebeker re USACM Committee review of escrow agreement	0.20	85.00	DMC
Exchange electronic correspondence with FTDF Committee professionals re USACM review of escrow agreement	0.10	42.50	DMC
Exchange electronic correspondence with Debtor and USACM Committee professionals- no comments on escrow agreement	0.20	85.00	DMC
Exchange electronic correspondence with Debtor counsel re resolution of governing law issue	0.20	85.00	DMC
Telephone call with FTDF Committee professionals (various) re finalization of unresolved closing matters	0.30	127.50	DMC
Exchange electronic correspondence with Ms. Karasik re discounting portion price reductions	0.10	42.50	DMC
Receipt and review of final sub-servicing agreement	0.10	42.50	DMC

Feb-16-07	Exchange electronic correspondence with Ms. Karasik; Mr. Merola; working group; re handling remaining allocation/expense/claim issues between FTDF and USACM	0.30	135.00	CCC
	Telephone call with Mr. Charles re lease; allocation issues between FTDF and USACM	0.20	90.00	CCC
	Exchange electronic correspondence with Ms. Karasik; Ms. Cica; Mr. Kvarda, others, re sale closing	0.20	90.00	CCC
	Preparation of electronic correspondence to Mr. Kvarda, Stutman, Tresiter & Glatt, re developing/providing distribution information	0.10	45.00	CCC
	Exchange electronic correspondence with Mr. Charles; Ms. Jarvis re insider issues	0.20	90.00	CCC
	Review electronic correspondence from Ms. Karasik (including e-mail excerpted by UCC in allocation motion)	0.10	45.00	CCC
	Exchange electronic correspondence with Ms. Karasik re wire issues	0.10	42.50	DMC
	Preparation of electronic correspondence to FTDF Committee professionals re FTDF/ USACM modification of purchase price reductions	0.10	42.50	DMC
	Attend to purchase price allocation issues; e-mail; calls with FTDF professionals; analysis of issues	1.20	510.00	DMC
	Exchange electronic correspondence with all hands re receipt of funds	0.10	42.50	DMC
	Review electronic correspondence from Ms. Karasik re USACM escrow	0.10	42.50	DMC
	Preparation of electronic correspondence to Ms. Jarvis re closing	0.10	42.50	DMC
	Review exchange of electronic correspondence between FTDF Committee professionals re allocation issues with USACM	0.10	21.00	SSS
	Review exchange of electronic correspondence between FTDF professionals and buyer's counsel re closing of sale	0.10	21.00	SSS
Feb-17-07	Review electronic correspondence from Ms. Karasik to FTDF Committee re closing of sale (x2)	0.20	85.00	DMC
Feb-18-07	Review electronic correspondence from Ms. Karasik; Mr. Kvarda; re evidentiary issues on Burr affidavit (overbid allocation motion)	0.10	45.00	CCC
	Review and revise draft reply re overbid allocation motion	0.40	180.00	CCC
Feb-20-07	Telephone call with Mr. Charles re overbid allocation motion; 1142 issues; leases	0.10	45.00	CCC
	Telephone call with Mr. Sylvester re request to extend lease	0.20	90.00	CCC

	Review Burr declaration and draft evidentiary objections	0.50	225.00	CCC
	Preparation of electronic correspondence to Ms. Najolia re comments to evidentiary objections to Burr declaration	0.10	45.00	CCC
	Prepare for conference calls re closing; overbid allocation	0.20	85.00	DMC
	Conference call with FTDF Committee professionals re allocation	0.50	212.50	DMC
	Conference call with all hands re closing issues	1.20	510.00	DMC
	Exchange electronic correspondence with FTDF authority re escrow agreement claims Committee professionals	0.10	42.50	DMC
	Receipt and review of motion re FTDF Committee authority re purchase price adjustments	0.20	85.00	DMC
	Analyze issues re exit fee escrow	0.20	85.00	DMC
	Exchange electronic correspondence with FTDF Committee professionals re exit fee escrow	0.10	42.50	DMC
	Exchange electronic correspondence with re lease extension Ray Quinney & Nebeker	0.10	42.50	DMC
	Telephone call with Ms. Karasik re various closing issues	0.90	382.50	DMC
	Receipt and review of Ms. Karasik letter re overbid allocation; telephone call Mr. Parlen re same; draft footnote	0.20	85.00	DMC
	Review of Silver Point APA re changes to representations and warranties	0.20	85.00	DMC
	Review earlier drafts of Silver Point APA re representations and warranties	0.20	85.00	DMC
	Review of Compass APA re principal balance deficiencies	0.30	127.50	DMC
	Review electronic correspondence from Mr. Parlen; review final letters to Ray Quinney & Nebeker	0.10	42.50	DMC
	Exchange electronic correspondence with FTDF professionals re Ray Quinney & Nebeker letters re overbid allocation	0.10	42.50	DMC
	Review liquidation analysis re valuation of "other assets" re 1124 motion	0.30	63.00	SSS
Feb-21-07	Legal research and revision of overbid allocation reply (review and include prior Allison testimony re marketing; additional section re "all or nothing on" stipulation	1.00	450.00	CCC

	Electronic filing of court pleadings - conversion to electronic format and electronic filing of reply in support of motion to enforce plan	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of declaration of Christine Pajak in support of motion to enforce plan	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of evidentiary objections to declaration of Edward M. Burr	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of exhibit A to declaration of Christine Pajak	0.20	32.00	P
	Conference call with FTDF Committee professionals re closing issues	0.30	127.50	DMC
	Conference call with all committee counsel, USACM counsel, FTDF Committee professionals re 1142 motion	0.80	340.00	DMC
	Review electronic correspondence from FTDF Committee members	0.10	42.50	DMC
	Review electronic correspondence from FTDF Committee re closing issues	0.70	297.50	DMC
	Exchange electronic correspondence with FTDF Committee professionals; Ray Quinney & Nebeker; FTDF Committee re 1142 motion	0.10	42.50	DMC
Feb-22-07	Memo to Mr. Kvarda re analysis needed on reserves, claims, anticipated payments to FTDF investors	0.10	45.00	CCC
	Preparation of electronic correspondence to Ms. Smith re reserves; interim distributions	0.20	90.00	CCC
	Prepare certificate of service of reply re 1141 motion to enforce, declaration of Christine Pajak, exhibit A thereto and evidentiary objections to declaration Edward Burr	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of certificate of service of reply re 1141 motion to enforce, declaration of Christine Pajak, exhibit A thereto and evidentiary objections to declaration Edward Burr	0.20	32.00	P
	Prepare electronic correspondence to Mr. Parlen re reply documents re motion to enforce documents filed 2/21/07	0.10	16.00	P
	Exchange electronic correspondence with various re letter to Ms. Chubb	0.10	42.50	DMC
	Review electronic correspondence to Ms. Smith re reserve amounts; monthly distribution	0.10	21.00	SSS

Feb-23-07	Conference with co-counsel re lease issues/ effective date of rejection	0.60	270.00	JPS
		0.30	135.00	JPS
	Review Debtors' Motion to Extend Time to Remain on Leased Premises; OST documents re same	0.30	63.00	SSS
	Review UCC joinder to Debtor's motion re extension to remain on leased premises	0.20	42.00	SSS
Feb-27-07	Review Ms. Smith chart re reserves, professional fees and other administrative claims for FTDF; review Shea & Carlyon A/R, client ledger reports and note amounts to be inserted into chart	0.40	0.00	CCC
	Review Debtors' second motion for approval of protocols re implementation of Plan	0.30	63.00	SSS
Feb-28-07	Review electronic correspondence from Ms. Karasik; Committee members, re allocation motion; possible settlement (work performed over two days)	0.20	90.00	CCC
	Review Debtors' motion for authorization to accept payments for Colt Gateway loan	0.20	42.00	SSS
Totals		<hr/>	<hr/>	
		70.70	\$27,300.00	
Total Fees, Disbursements				<hr/> \$27,300.00
Previous Balance				<hr/> \$81,079.90
Previous Payments				<hr/> \$0.00
Balance Due Now				<hr/> \$108,379.90

JPS - James Patrick Shea
 CCC - Candace C. Carlyon
 SWM - Shawn Miller
 DMC - Dawn M. Cica

SSS - Shlomo Sherman
 JRH - Jeffrey R. Hall
 LC - Law Clerk
 P - Paralegal
 LA - Legal Assistant

Shea & Carlyon Ltd.
228 S. Fourth Street
First Floor
Las Vegas, NV 89101

Ph:(702) 471-7432

Fax:(702) 471-7435

USA Mortgage, et al
Equity Security Committee

Mar 09, 2007

Attention:

File #: 1500-3
Inv #: 20098

RE: Business Operations

Total Fees, Disbursements	\$0.00
Previous Balance	\$130.00
Previous Payments	\$0.00
Balance Due Now	\$130.00

JPS - James Patrick Shea
CCC - Candace C. Carlyon
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DMC - Dawn M. Cica

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USA Mortgage, et al
 Equity Security Committee

Mar 09, 2007

Attention:	File #:	1500-4
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RE: Case Administration

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Feb-01-07	Organize and index pleadings for hearing on 02-15-07	3.00	360.00	LA
Feb-02-07	Review electronic correspondence from Mr. Parlen re claim 145 (not on docket); Telephone call with all hands re sale status; loan payoffs; appeal status; claims issues; effective date issues	0.10	45.00	CCC
Feb-05-07	Telephone call with Ms. Karasik to coordinate re pro hoc forms; cash collateral order; lift stay order; objections to claims; appeal issues, designations, and hearing Update master calendar re appeals; 2004 examinations; recent motions	1.20	540.00	CCC
Feb-06-07	Telephone call with Ms. Karasik re handling appeal argument; claims reserves; designation; meeting with Debtors Review electronic correspondence from Ms. Karasik re contact info; confirming transportation arrangements for hearing on motion to dismiss Milanowski appeal (no charge per CCC)	0.30	135.00	SSS
	All hands call with Debtor and Committee professional re sale; payoff; appeal issues	0.90	189.00	CCC
	Update master calendar re disposition of concluded matters	0.20	90.00	CCC
Feb-07-07	Conference with Ms. Karasik re case status Conference with Ms. Karasik re appeals; claims; sale issues	0.10	0.00	
		0.40	84.00	CCC
		0.50	225.00	JPS
		1.00	450.00	CCC

Feb-09-07	Update master calendar re 2004 examinations; continued hearing on emergency motion to dismiss USAIP appeal	0.30	63.00	SSS
	Review and revise master calendar re disposition of resolved/pending matters	0.20	42.00	SSS
Feb-12-07	Organize and index pleadings for hearings on 02/15/07	7.00	840.00	LA
Feb-13-07	Organize and index pleadings for hearings on 2/15/07	3.00	360.00	LA
	Organize and index pleadings for appeal hearing on 02/14/07	4.50	540.00	LA
	Review organization of pleadings for February 15 Omnibus Hearing Date	0.80	168.00	SSS
Feb-14-07	Conference with Ms. Karasik hearing status	0.20	90.00	JPS
	Exchange electronic correspondence with Ms. Carlyon re denial of motion to dismiss appeals (no charge per SSS)	0.20	0.00	JPS
	Conference with U.S. Trustee re case status	0.50	225.00	JPS
	Organize and index pleadings for hearing on 2/15/07	7.50	900.00	LA
Feb-15-07	Attendance at court (omnibus hearings)	2.90	1,305.00	CCC
	Organize and index pleadings for hearing on 2/15/07	1.00	120.00	LA
Feb-16-07	Telephone call with Ms. Karasik re remaining tasks; allocation (appeals; allocation motion; claims objections; escrow dispute)	0.30	135.00	CCC
Feb-20-07	Review electronic correspondence from co-counsel re hearing status for March 1 Omnibus Hearing Date	0.10	45.00	JPS
Feb-21-07	Conference with co-counsel re case status/ effective date issues	0.50	225.00	JPS
	Electronic correspondence to Ms. Karasik re preparing summary of December MORs	0.10	21.00	SSS
	Review electronic correspondence from Mr. Parlen re December MORs	0.10	21.00	SSS
Feb-22-07	Conference with Mr. Sherman re case staffing/ status of effective date and pending hearings (no charge per JPS)	0.40	0.00	JPS
	Organize and index pleadings for hearing on 03/01/07	3.50	420.00	LA
Feb-23-07	Organize and index pleadings for hearing on 03/01/07	6.00	720.00	LA
	Review Debtors' January Monthly Operating Reports	0.70	147.00	SSS
	Preparation of memorandum summarizing Debtors' January MORs	1.90	399.00	SSS

Feb-26-07	Receipt and review of notice of status hearing	0.10	45.00	JPS
	Oversee and review organization of pleadings for March 1 Omnibus Hearing Date	0.50	105.00	SSS
Feb-27-07	Receipt and review of chart of matters set for March 1 Omnibus Hearing Date	0.20	90.00	JPS
	Review electronic correspondence from Ms. Karasik re hearing	0.10	45.00	JPS
	Review budget analysis	0.20	90.00	JPS
	Review/revise MOR summary (January)	0.20	90.00	CCC
	Organize and index pleadings for hearing on 3/1/07	7.00	840.00	LA
	Preparation of summary of matters set for March 1 Omnibus Hearing Date	1.40	294.00	SSS
	Electronic correspondence to Mr. Merola, Ms. Karasik, Mr. Shea re summary of March 1 matters	0.10	21.00	SSS
	Preparation of chart summarizing January 2007 Monthly Operating Reports	0.60	126.00	SSS
Feb-28-07	Conference with Mr. Sherman re pending motions/ case status (no charge per SSS)	0.60	0.00	JPS
	Exchange electronic correspondence with co-counsel re pleadings preparation for hearings	0.10	45.00	JPS
	Organize and index pleadings for hearings on 03/02/07	7.00	840.00	LA
	Review and revise memorandum summarizing January MORs	0.90	189.00	SSS
	Review and oversee organization of pleadings for March 1 Omnibus Hearing Date	0.30	63.00	SSS
	Totals	69.70	\$12,237.00	

Total Fees, Disbursements **\$12,237.00**

Previous Balance	\$42,128.54
Previous Payments	\$0.00

Balance Due Now	\$54,365.54
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JPS - James Patrick Shea
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SWM - Shawn Miller
DMC - Dawn M. Cica

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USA Mortgage, et al
 Equity Security Committee

Mar 09, 2007

Attention: File #: 1500-5
 Inv #: 20100

RE: Claims Administration and Objections

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Feb-01-07	Review and revise orders re claims objections (3)	0.20	90.00	CCC
	Exchange electronic correspondence with Ms. Karasik; Mr. Kvarda; re motion to estimate claims	0.20	90.00	CCC
	Review electronic correspondence from Mr. Parlan re claims reserve	0.10	45.00	CCC
	Review claims docket and prepare memo re claims not subject to objection; task allocation re estimation/reserve motion	0.30	135.00	CCC
	Draft order re objection to claim of Standard Property Development	0.20	32.00	P
	Review and revise orders re objections to misfiled and compromised claims	0.20	32.00	P
	Prepare electronic correspondence to committees' and debtors' counsel re proposed order on objections to claim	0.10	16.00	P
	Prepare electronic correspondence to Messrs. Brumby and Gourley re proposed order on objection to claim of Standard Property Development	0.10	16.00	P
	Telephone call with Mr. Dean re proposed order on objection to misfiled claims	0.10	16.00	P
	Telephone call to Mr. Dean re his client's misfiled claim	0.10	21.00	SSS
Feb-02-07	Assist in preparation of motion re reserves	0.40	180.00	CCC
	Review non liquidated claims and preparation of chart with reserve requests and description of unliquidated claims	2.40	1,080.00	CCC

Review/review OST docs re reserve motion	0.20	90.00	CCC
Preparation of electronic correspondence to counsel re request for OST re reserve motion	0.10	45.00	CCC
Place calls with detailed messages to all creditors subject to reserve motion re OST	0.40	180.00	CCC
Telephone call with claimant re OVCA unliquidated claim; possible agreement re \$40k reserve	0.30	135.00	CCC
Telephone call with counsel for Kantor Group re basis of claims; reserve motion; OST and scheduling issues	0.30	135.00	CCC
Review electronic correspondence from Mr. Kvarda re claims reserve	0.10	45.00	CCC
Review electronic correspondence from Mr. Parlen re reserve motion; issue with claims 146 and 147	0.10	45.00	CCC
Review electronic correspondence from Ms. Karasik to committee; various committee members in agreement; re filing of reserve motion	0.10	45.00	CCC
Review electronic correspondence from Ms. Karasik to all counsel re reserve motion (no charge per CCC)	0.10	0.00	CCC
Review electronic correspondence from Ms. Jarvis re support for reserve motion	0.10	45.00	CCC
Review electronic correspondence from Mr. Landis; Ms. Loraditch; Mr. Charles re consent for OST on reserve motion	0.10	45.00	CCC
Revision to Attorney information sheet re reserve motion, to reflect additional discussions	0.10	45.00	CCC
Exchange electronic correspondence with Ms. Karasik; Mr. Sherman; re revision of motion re reserve rather than estimation	0.10	45.00	CCC
Exchange electronic correspondence with Ms. Karasik; Mr. Kvarda; Mr. Sherman; re declaration in support of reserve motion	0.10	45.00	CCC
Exchange electronic correspondence with Ms. Parlen re his chart	0.10	45.00	CCC
Exchange electronic correspondence with Mr. Parlen re claims to be included in motion; estimation v. reserve issues	0.10	45.00	CCC
Exchange electronic correspondence with Ms. Karasik; Mr. Parlen, re possible reserve of \$40k for Ovca	0.10	45.00	CCC
Incorporate Mr. Kvarda's info re loan portfolio into motion	0.10	45.00	CCC

Exchange electronic correspondence with Ms. Karasik re adding narrative explanation re claims reserves	0.10	45.00	CCC
Exchange electronic correspondence with Mr. Parlen re comments on claims chart	0.10	45.00	CCC
Review electronic correspondence from Ms. Karasik (x2) re additional modifications to motion	0.10	45.00	CCC
Telephone call with Ms. Karasik re reserve motion	0.10	45.00	CCC
Review and execute reserve motion	0.10	45.00	CCC
Prepare ex parte application for order shortening time, affidavit of Shlomo Sherman, attorney information sheet and ex parte order shortening time re motion to estimate amounts of contingent and unliquidated claims for the purpose of establishing an adequate reserve and permitting further distributions	1.60	256.00	P
Telephone calls and electronic correspondence with Tami Styles at bankruptcy court re electronic filing of motion to estimate claims/adequate reserve and permit further distributions	0.30	48.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of motion to estimate claims/adequate reserve and permit further distributions	0.20	32.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of ex parte application for order shortening time on motion to estimate claims/adequate reserve and permit further distributions	0.20	32.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of affidavit of Shlomo Sherman in support of ex parte application for order shortening time on motion to estimate claims/adequate reserve and permit further distributions	0.20	32.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of attorney information sheet re ex parte application for order shortening time on motion to estimate claims/adequate reserve and permit further distributions	0.20	32.00	P

	Electronic filing of court pleadings - conversion to electronic format and electronic upload of ex parte order shortening time on motion to estimate claims/adequate reserve and permit further distributions	0.20	32.00	P
	Review and retrieval of FTDF proof of claims from claims register; download claims for attorney review	0.90	135.00	P
	Preparation of motion to establish reserve for unliquidated claims; isolate unliquidated claims filed against FTDF; exchange electronic correspondence with FTDF Committee professionals re the same	3.70	777.00	SSS
	Review electronic correspondence from Ms. Karasik to FTDF Committee members re claims objection process; establishing reserve	0.10	21.00	SSS
	Review electronic correspondence from FTDF Committee members re moving for establishment of reserve for unliquidated claims	0.10	21.00	SSS
	Review and execute declaration in support of OST on Motion to Estimate Claims for Reserve	0.10	21.00	SSS
Feb-05-07	Telephone call with claimant re estimation motion	0.20	90.00	CCC
	Review two docket entries re estimation motion; Exchange electronic correspondence with Ms.Karasik (x4) re same	0.20	90.00	CCC
	Prepare certificate of service of motion to estimate claims and OST documents	0.10	16.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of certificate of service of motion to estimate claims and OST documents	0.20	32.00	P
	Prepare supplemental certificate of service of motion to estimate claims and OST documents	0.10	16.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of supplemental certificate of service of motion to estimate claims and OST documents	0.20	32.00	P
	Telephone call with Mr. Dean re Skipworth misfiled claim	0.10	21.00	SSS
	Preparation of Declaration of Matt Kvarda in support of FTDF Committee's reserve motion	0.60	126.00	SSS
	Revise Declaration of Matt Kvarda in Support of FTDF Committee's Motion to Estimate Reserve; electronic correspondence to Mr. Kvarda attaching same	0.20	42.00	SSS
Feb-06-07	Telephone call with Colorado creditor re reserve, inter company claims issues	0.40	180.00	CCC

Review and revise duplicate claim and misfiled debtor objections (third set)	0.30	135.00	CCC
Exchange electronic correspondence with Mr. Parlen re claims objections	0.10	45.00	CCC
Follow up with Ms. Treadway re signatures on claims orders; review and execute orders and certifications (x3)	0.10	45.00	CCC
Prepare electronic correspondence to counsel re status of signature pages on orders re objections to claim	0.10	16.00	P
Telephone call with Mr. Dean re status of signature page on objection to misfiled claims	0.10	16.00	P
Electronic filing of court pleadings - review and coordinate signature pages; conversion to electronic format and electronic upload of order re objection to compromise claims	0.30	48.00	P
Electronic filing of court pleadings - review and coordinate signature pages; conversion to electronic format and electronic upload of order re objection to misfiled claims	0.30	48.00	P
Electronic filing of court pleadings - review and coordinate signature pages; conversion to electronic format and electronic upload of order re objection to Standard Property claim	0.30	48.00	P
Receipt and review of entered order denying ex parte application for order shortening time on motion to estimate claims; prepare notice of entry thereof	0.20	32.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of notice of entry of order denying ex parte application for order shortening time on motion to estimate claims	0.20	32.00	P
Prepare electronic correspondence to Ms. Karasik and Mr. Parlen re status order re objections to claims	0.10	16.00	P
Electronic filing of court pleadings - Electronic scan, upload and filing of Declaration of Matt Kvarda in support of motion to estimate reserve for claims for further distribution with the bankruptcy court	0.20	30.00	P
Preparation of Certificate of Service of Declaration of Matt Kvarda re Motion to Estimate Claims for filing	0.10	15.00	P
Electronic filing of court pleadings - Electronic scan, upload and filing of Certificate of Service of Declaration of Matt Kvarda with the bankruptcy court	0.20	30.00	P

	Review electronic correspondence from Mr. Kvarda re executed declaration in support of FTDF Committee's motion to estimate reserve	0.10	21.00	SSS
	Telephone call from Mr. Parlen re drafts of FTDF Committee claims objections	0.10	21.00	SSS
	Review electronic correspondence from Mr. Parlen, Ms. Karasik re further objections to remaining claims; preparation of Kvarda declarations in support of same	0.10	21.00	SSS
Feb-07-07	Telephone call with Mr. Holsworth re possible settlement of reserve issues	0.40	180.00	CCC
	Telephone call with Mr. Ovca re reserve demand	0.20	90.00	CCC
	Receipt and review of order re objection to misfiled claims; prepare notice of entry of order re same	0.20	32.00	P
	Receipt and review of order re objection to compromise claims; prepare notice of entry of order re same	0.20	32.00	P
	Receipt and review of order re objection to Standard Property claim; prepare notice of entry of order re same	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronically file notice of entry of objection to misfiled claims	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of notice of entry of order re objection to compromise claims	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of notice of entry of order re objection to Standard Property claim	0.20	32.00	P
	Prepare certificate of service of notice of entry of order re objection to misfiled claims	0.10	16.00	P
	Prepare certificate of service of notice of entry of order re objection to compromise claims	0.10	16.00	P
	Prepare certificate of service of notice of entry of order re objection to Standard Property claims	0.10	16.00	P
	Update courtesy copy table re Declaration of Matt Kvarda and certificate of service sent on 2-6-07 to bankruptcy court	0.10	15.00	P
	Review Standard Property's Amended Opposition to FTDF Committee's Claims Objection; review citation to Loan Agreement; Westlaw research re patent ambiguities, liability of direct lenders for implied covenant of good faith and fair dealing	1.00	210.00	SSS

Feb-08-07	Telephone call with Kantor claimants' counsel re reserve	0.20	90.00	CCC
	Preparation of pro forma stipulation re reserve	0.40	180.00	CCC
	Preparation of electronic correspondence to clients re recommendation re reserve	0.20	0.00	CCC
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of certificate of service of notice of entry of order re objection to misfiled claims	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of certificate of service of notice of entry of order re objection to compromise claims	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of certificate of service of notice of entry of order re objection to Standard Property claims	0.20	32.00	P
	Prepare certificate of service of notice of entry of order denying order shortening time on motion to estimate claims	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of certificate of service of notice of entry of order denying order shortening time on motion to estimate claims	0.20	32.00	P
	Exchange electronic correspondence with Mr. Parlen re courtesy copies of certificates of service to court	0.10	16.00	P
	Review draft objection to duplicate McPherson claim; prepare stipulation to withdraw duplicate claim	0.70	147.00	SSS
	Preparation of Declaration of Matt Kvarda in Support of FTDF Committee's Third Omnibus Objection to Misfiled Claims	0.80	168.00	SSS
	Telephone call from Mr. Parlen re preparation of evidentiary support for claim objections; stipulation to withdraw duplicate McPherson claim	0.10	21.00	SSS
	Telephone call with Mr. Parlen re claim objections; committee member contact information	0.10	21.00	SSS
Feb-09-07	Exchange electronic correspondence with clients re claims reserve motion	0.30	135.00	JPS
	Review and revise stipulation re reserve	0.10	45.00	CCC
	Review electronic correspondence from clients (x2) approving reserve stipulation	0.10	45.00	CCC

Telephone call with Mr. Ovca re reserve stipulation	0.10	45.00	CCC
Exchange electronic correspondence with Mr. Schmahl re reserve stipulation	0.10	45.00	CCC
Telephone call with Mr. Millar re reserve stipulation	0.10	45.00	CCC
Telephone call with Ms. Mazaian re reserve motion; Bay Pompano; declaration	0.40	180.00	CCC
Review pleadings re reference to Bay Pompano; forward Allison Declaration to Ms. Mazaian with note re Bay Pompano loan (per her request)	0.30	135.00	CCC
Exchange electronic correspondence with Ms. Mazaian re potential reserve stipulation; develop and forward blank form re stipulation	0.20	90.00	CCC
Telephone call with Mr. Schmahl re Kantor claims	0.20	90.00	CCC
Telephone call with Ms. Spangler re reserve motion	0.10	45.00	CCC
Preparation of electronic correspondence to Ms. Kantor re reserve motion; form of stipulation	0.10	45.00	CCC
Review and revise objection re equity filed as claims	0.40	180.00	CCC
Exchange electronic correspondence with Mr. Parlen re conversation with Mr. Schmahl; his attempts to limit claim objection	0.10	45.00	CCC
Telephone call with Mr. Parlen re Kantor claims; his objection (clarifying identity for court; tasking paraprofessionals to assist with service)	0.20	90.00	CCC
Exchange electronic correspondence with Mr. Parlen re strategy for handling conference call with Kantor attorney	0.10	45.00	CCC
Exchange electronic correspondence with claimant Ms. Mazaian re reserve on Bay Pompano only	0.10	45.00	CCC
Prepare order approving stipulation to estimate claims of OVCA/Hodes	0.20	32.00	P
Prepare stipulation and order to estimate claims of Kantor	0.30	48.00	P
Prepare stipulation and order to estimate claims of Halseth	0.30	48.00	P
Prepare electronic correspondence to Mr. Schmahl re stipulation and order to estimate claims	0.10	16.00	P
Prepare electronic correspondence to Debtors' counsel and U.S. Trustee re stipulations and orders to estimate claims of OVCA/Hodes, Kantor and Halseth	0.10	16.00	P

	Prepare electronic correspondence to Mr. Ovca re stipulation and order to estimate claims of OVCA/Hodes	0.10	16.00	P
	Prepare electronic correspondence to Ms. Karasik and Mr. Parlen re re stipulations and orders to estimate claims of OVCA/Hodes, Kantor and Halseth	0.10	16.00	P
	Review exchange of electronic correspondence between Ms. Carlyon, Mr. Parlen, and FTDF Committee members re stipulating to claim reserves for Kantor claimants	0.20	42.00	SSS
	Review and revise stipulation to withdraw duplicate McPherson claim; electronic correspondence to Mr. Parlen transmitting same	0.20	42.00	SSS
	Review FTDF member list; notate absence of claimants listed on Exhibit 1 to FTDF Committee's third misfiled claims objection; electronic correspondence to Mr. Kvarda transmitting declaration with supporting materials	0.60	126.00	SSS
	Westlaw research re supplement to reply in support of FTDF Committee's objection to Standard Property claim; commence preparation of same	1.50	315.00	SSS
Feb-10-07	Review/revise Seventh Omnibus Claims objection; Exchange electronic correspondence with Mr. Parlen re same	0.30	135.00	CCC
Feb-11-07	Telephone call with Mr. Parlen re claims objections; service issues	0.10	45.00	CCC
	Preparation of FTDF Committee's Supplemental Reply in support of objection to Standard Property claim	4.30	903.00	SSS
Feb-12-07	Telephone call with Mr. Parlen re universal edits to omnibus claims objections; handling service issues	0.20	90.00	CCC
	Review/revise Eighth Omnibus Claims objection; exchange electronic correspondence with Mr. Parlen re same	0.30	135.00	CCC
	Exchange electronic correspondence with Ms. Karasik re Standard reply	0.10	45.00	CCC
	Analysis of Standard supplement and affidavit (including exhibits); review and revise supplemental response	2.50	1,125.00	CCC
	Exchange electronic correspondence with Mr. Parlen re timing of objections; notice	0.20	90.00	CCC
	Exchange electronic correspondence with Mr. Parlen; review electronic correspondence from Mr. Schwartzer, re additional statement to claimants	0.10	45.00	CCC

Meeting with working group re task division on service lists for claims objections	0.10	45.00	CCC
Review and revise draft stipulation and order re Kantor reserve	0.20	90.00	CCC
Exchange electronic correspondence with Ms. Loraditch re Kantor claims/interests in DTDF	0.10	45.00	CCC
Telephone call with Ms. Spangler re claims; stipulation re reserve	0.20	90.00	CCC
Review/revise Schmahl revisions re Kantor reserve stipulation and order	0.20	90.00	CCC
Review POCs; docket; draft Spangler reserve stipulation (.3); preparation of electronic correspondence to Ms. Spangler re same (.1)	0.30	135.00	CCC
Telephone call with Mr. Schmahl re issues raised by draft changes on Kantor reserve stipulation	0.10	45.00	CCC
Exchange electronic correspondence with Mr. Parlen re objections to proofs of interest, misfiled and duplicate claims and interests	0.30	48.00	P
Review and download of proofs of claim/proofs of interest subject to objection; verify and update service address; prepare service lists re fifth, seventh and eighth omnibus objections to claim/proofs of interest	3.20	512.00	P
Electronic filing of court pleadings - electronic scan, upload and lodging of Stipulation and Order for Withdrawal of Claim 48 by McPherson Trustees of Ruby McPherson Trust with the bankruptcy court	0.20	30.00	P
Preparation of service list on claims on equity interests for sixth omnibus objection; includes research on BMC Group website and review of proof of claims for addresses	1.50	225.00	P
Electronic correspondence to Mr. Charles requesting copy of 2004 transcript of Milanowski/USACREG from November 9, 2006 examination for use in reply in support of objection to Standard Property claim	0.10	21.00	SSS
Compile and distribute exhibits to FTDF Committee omnibus claims objections for the purpose of creating mailing matrix	0.50	105.00	SSS
Review electronic correspondence from Mr. Schwartzer; Mr. Parlen re preparation of cover page to omnibus objection to claims based on equity interests	0.10	21.00	SSS
Preparation of Kvarda Declaration in Support of FTDF Committee Omnibus Claims Objections; exchange electronic correspondence with Mr. Parlen re the same	2.20	462.00	SSS

	Review transcript from Milanowski/USACREG 2004 examination re USACM's lending practices (for supplemental reply to Standard Property claim objection)	0.30	63.00	SSS
	Electronic correspondence to Mr. Kvarda re declaration in support of the FTDF Committee's omnibus claim objections; setting up to call with Mr. Parlen to explore providing additional evidentiary support for contents of claim objections	0.20	42.00	SSS
	Review and revise Kvarda declarations in support of FTDF Committee omnibus claim objections	0.10	21.00	SSS
	Telephone call with Mr. Parlen re issues re book value of FTDF Member equity interests; omnibus claim objections; Kvarda declarations; electronic correspondence to Mr. Parlen re same	0.20	42.00	SSS
	Conference with Mr. Kvarda re declarations in support of FTDF Committee's Omnibus Claims Objections	0.10	21.00	SSS
Feb-13-07	Exchange electronic correspondence with co-co counsel re Standard claim resolution	0.20	90.00	JPS
	Receipt and review of email from Ms. Moro re Standard claim	0.10	45.00	JPS
	Exchange electronic correspondence with Mr. Brumby re Standard withdrawal	0.10	45.00	CCC
	Preparation of order re Standard objection	0.20	90.00	CCC
	Exchange electronic correspondence with Mr. Brumby; Debtor; UST re order; left voicemail for Eileen at Bankruptcy Court re resolution	0.20	90.00	CCC
	Preparation of electronic correspondence to committee re Standard claim	0.10	45.00	CCC
	Review and revise Sixth omnibus claim objection	1.00	450.00	CCC
	Communications with claimant re reserve stipulation	0.10	45.00	CCC
	Telephone call with Mr. Parlen re changes to claims objections	0.30	135.00	CCC
	Telephone call with Ms. Cohune re claims order	0.10	45.00	CCC
	Review numerous notices of claims objections	0.30	135.00	CCC
	Telephone call with Mr. Parlen re issue of Spangler claims/ECF issues; handling signatures	0.20	90.00	CCC
	Review, revise and approve Fifth Omnibus Claims Objection and notice	0.30	135.00	CCC

Review, revise and approve Seventh Omnibus Claims Objection and notice	0.20	90.00	CCC
Exchange electronic correspondence with Mr. Parlen; Ms. Treadway re Seventh Omnibus Claims Objection	0.10	45.00	CCC
Review and approve final version of Fifth Omnibus Objection; preparation of electronic correspondence to Mr. Parlen re handling service issues (importance of utilizing actual filed documents to ensure appropriate service)	0.10	45.00	CCC
Exchange electronic correspondence with Mr. Schmahl re reserve stipulation (Kantor); review and revise stipulation and order to provide "clean" copies per his request	0.20	90.00	CCC
Call from Joseph Donnollo; review Second Omnibus Objection re his claim and Telephone call with Mr. Donnollo re same (also discussion of sale, distribution status)	0.20	90.00	CCC
Work regarding stipulations and orders re motion to establish reserves-develop chart of affected claims, status and contact info (.8); communications with Kantor counsel(multiple) (.2); Ms. Mizarian (email and two calls)(.3); Ms. Spangler (.1); drafting stipulation re Mizarian (.2); orders re Mizarian (.1) and Spangler (.1); communications (multiple) with UST and Debtor's counsel re signatures (.3)	1.80	810.00	CCC
Exchange electronic correspondence with Mr. Parlen re Eighth Omnibus Claims Objection; review and approve same	0.20	90.00	CCC
Exchange electronic correspondence with Mr. Parlen re filing status; service	0.10	45.00	CCC
Preparation of memorandum to clients re status of reserve stipulation efforts	0.30	135.00	CCC
Telephone call with Ms. Werkheiser re handling omnibus claims	0.20	90.00	CCC
Telephone call with Mr. Parlen re new court policy re omnibus claims; calculation of time; notice on interest holder that needs to be researched and served today	0.20	90.00	CCC
Review electronic correspondence from Mr. Parlen re claims chart; preparation of electronic correspondence to Ms. Werkheiser re same	0.10	45.00	CCC
Electronic filing of court pleadings - conversion to electronic format and electronic filing of stipulation re objection to claim of Standard Property Development	0.20	32.00	P

Prepare electronic correspondence to Mr. Parlen re service lists re fifth, sixth, seventh and eighth omnibus objections to claim	0.10	16.00	P
Receipt, review and response to electronic correspondence from Mr. Parlen re fifth, six, seventh and eighth omnibus objections to claim and notices of hearing for filing with bankruptcy court	0.60	96.00	P
Telephone call with Eileen at bankruptcy court re filing of fifth, sixth, seventh and eighth omnibus objections to claim	0.10	16.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of fifth omnibus objection to claims	0.60	96.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of declaration of Matt Kvarda re fifth omnibus objection to claims	0.20	32.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of notice of filing and hearing re fifth omnibus objection to claims	0.20	32.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of sixth omnibus objection to claims	0.90	144.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of notice of filing and hearing re sixth omnibus objection to claims (Aristotle Melonas ttee for the Magic Trust et al.)	0.20	32.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of notice of filing and hearing re sixth omnibus objection to claims (Sanchez Living Trust, et al.)	0.20	32.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of notice of filing and hearing re sixth omnibus objection to claims (Fiserv Trust Company, et al.)	0.20	32.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of notice of filing and hearing re sixth omnibus objection to claims (Geraldine M. Price, et al.)	0.20	32.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of declaration of Matt Kvarda re sixth omnibus objection to claims	0.20	32.00	P

	Electronic filing of court pleadings - conversion to electronic format and electronic filing of seventh omnibus objection to claims	0.70	112.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of declaration of Matt Kvarda re seventh omnibus objection to claims	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of notice of filing and hearing of seventh omnibus objection to claims (Sherry Dean Bullock et al.)	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of notice of filing and hearing of seventh omnibus objection to claims (Clinton Dan Bowman)	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of eighth omnibus objection to claims	0.60	96.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of declaration of Matt Kvarda re eighth omnibus objection to claims	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of notice of filing and hearing re eighth omnibus objection to claims	0.20	32.00	P
	Prepare electronic correspondence (x4) to Ms. Metcalf re filed objections to claim, declarations and notices of hearing	0.30	48.00	P
	Review electronic correspondence from Mr. Parlen re revised caption for omnibus objections; revise Kvarda declarations to reflect the same	0.20	42.00	SSS
	Review electronic correspondence from Mr. Parlen re summary chart of FTDF Committee's omnibus claims objections	0.10	21.00	SSS
Feb-14-07	Review docket entries re approval of reserve stipulations (x3); review and sign NOE's re same	0.10	45.00	CCC
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of stipulation re reserve (Halseth)	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of stipulation re reserve (Kantor)	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of stipulation re reserve (OVCA/Hodes)	0.20	32.00	P

Electronic filing of court pleadings - conversion to electronic format and electronic upload of order approving stipulation re reserve (Halseth)	0.20	32.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic upload of order approving stipulation re reserve (Kantor)	0.20	32.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic upload of order approving stipulation re reserve (OVCA/Hodes)	0.20	32.00	P
Receipt and review of entered order approving stipulation to withdraw claim of Standard Property Development; prepare notice of entry of same	0.20	32.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of notice of entry of order re withdrawal of claim of Standard Property Development	0.20	32.00	P
Receipt and review of entered order approving stipulation re reserve (Halseth); prepare notice of entry of same	0.20	32.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of notice of entry of order re reserve (Halseth)	0.20	32.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of stipulation re reserve (Spangler)	0.20	32.00	P
Prepare certificate of service of fifth omnibus objection to claim, notice of filing and declaration of Matt Kvarda	0.20	32.00	P
Prepare certificate of service of sixth omnibus objection to claim, notices and declaration of Matt Kvarda	0.40	64.00	P
Prepare certificate of service of seventh omnibus objection to claim, notices of filing, and declaration of Matt Kvarda	0.30	48.00	P
Prepare certificate of service of eighth omnibus objection to claim, notices of filing and declaration of Matt Kvarda	0.20	32.00	P
Prepare certificate of service of stipulation re motion to estimate reserve amount (OVCA/Hodes)	0.10	16.00	P
Prepare certificate of service of stipulation re motion to estimate reserve amount (Halseth)	0.10	16.00	P
Prepare certificate of service of stipulation re motion to estimate reserve amount (Kantor)	0.10	16.00	P
Prepare certificate of service of stipulation re motion to estimate reserve amount (Spangler)	0.10	16.00	P

	Receipt and review of entered Stipulation and Order Withdrawing Claim 48 of McPherson from bankruptcy court	0.10	15.00	P
	Preparation of Notice of Entry of Stipulation and Order Withdrawing McPherson claim; forward to attorney for review and signature	0.10	15.00	P
	Electronic filing of court pleadings - scan, upload and filing of Notice of Entry of Stipulation and Order re Withdrawal of Claim of McPherson with the bankruptcy court	0.20	30.00	P
	Preparation of Certificate of Service of Notice of Entry of Stipulation and Order re Claim Withdrawal of McPherson for filing with the court	0.10	15.00	P
	Electronic filing of court pleadings - Scan, upload and filing of Certificate of Service of Notice of Entry of Stipulation and Order re Withdrawal of Claim of McPherson with the bankruptcy court	0.20	30.00	P
	Review electronic correspondence from Mr. Parlen attaching Supplement Certificates of Service and related pleadings on the Fifth, Sixth, Seventh and Eighth Omnibus Objections; preparation of courtesy copies for bankruptcy court; forward via hand delivery	1.10	165.00	P
Feb-15-07	Review files re claims objections; review and revise charts re same; prepare for hearing re estimation	1.20	540.00	CCC
	Telephone call with Mr. Parlen re claims hearing; instructions from Jude Riegler re "Omnibus objections"	0.10	45.00	CCC
	Review order re Claims Reserve	0.10	45.00	CCC
	Review and execute orders re discovery; claims reserve; order approving stipulation	0.10	45.00	CCC
	Receipt and review of entered order approving stipulation re reserve amount (Kantor)	0.20	32.00	P
	Receipt and review of entered order approving stipulation re reserve amount (Ovca/Hodes)	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of notice of entry of order approving stipulation re reserve amount (Kantor)	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of notice of entry of order approving stipulation re reserve amount (Ovca/Hodes)	0.20	32.00	P
	Prepare status chart re motion to estimate reserves and status of stipulations and orders re same	0.30	48.00	P

Review and revise order re stipulation re reserve (Spangler)	0.10	16.00	P
Review and revise order re motion to establish reserve (Mirzaian)	0.10	16.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of certificate of service of fifth omnibus objection to claim, declaration of Matt Kvarda and notice of filing	0.20	32.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of certificate of service of sixth omnibus objection to claim, declaration of Matt Kvarda and notices of filing	0.20	32.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of certificate of service of seventh omnibus objection to claim, declaration of Matt Kvarda and notices of filing	0.20	32.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of certificate of service of eighth omnibus objection to claim, declaration of Matt Kvarda and notice of filing	0.20	32.00	P
Prepare certificate of service of notice of entry of order approving stipulation re motion to estimate (Kantor)	0.10	16.00	P
Prepare certificate of service of notice of entry of order approving stipulation re motion to estimate (Halseth)	0.10	16.00	P
Prepare certificate of service of notice of entry of order approving stipulation re motion to estimate (OVCA/Hodes)	0.10	16.00	P
Prepare certificate of service of notice of entry of order approving stipulation to withdraw proof of claim of Standard Property Development	0.10	16.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of certificate of service of notice of entry of order approving stipulation re motion to estimate (Kantor)	0.20	32.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of certificate of service of notice of entry of order approving stipulation re motion to estimate (OVCA/Hodes)	0.20	32.00	P

	Electronic filing of court pleadings - conversion to electronic format and electronic filing of certificate of service of notice of entry of order approving stipulation re motion to estimate (Halseth)	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of certificate of service of notice of entry of order approving stipulation to withdraw claim of Standard Property Development	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of certificate of service of stipulation re motion to establish reserve (OVCA/Hodes)	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of certificate of service of stipulation re motion to establish reserve (Halseth)	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of certificate of service of stipulation re motion to establish reserve (Kantor)	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of certificate of service of stipulation re motion to establish reserve (Spangler)	0.20	32.00	P
	Confirm delivery of courtesy copies to court of FTDF omnibus claims objections and related pleadings; reserve stipulations and related pleadings	0.20	42.00	SSS
Feb-16-07	Exchange electronic correspondence with Ms. Karasik re handling allocation issues with USACM	0.10	45.00	CCC
	Exchange electronic correspondence with Mr. Charles re allocation issues	0.10	45.00	CCC
	Preparation of Rule 9021 declaration on Order re reserve stipulation re Spangler; forward to attorney for review and signature	0.10	15.00	P
	Electronic filing of court pleadings - Scan, upload and lodging of order re reserve stipulation re Spangler with the bankruptcy court	0.20	30.00	P
	Preparation of electronic correspondence to Annette Jarvis and August Landis attaching proposed order re reserve stipulation re Mirzaian for their review and signature	0.10	15.00	P
	Organize and index pleadings for claims binder	3.00	360.00	LA

	Telephone call from Mr. Schwartz re FTDF omnibus objection seeking reclassification of claims as equity interests	0.10	21.00	SSS
	Telephone call from Ms. Grugrich re explanation of treatment of husband's claim in FTDF Committee's seventh omnibus claims objection	0.20	42.00	SSS
Feb-20-07	Telephone call with Mr. Parlen; Mr. Schmall; re Kantor objection to claims	0.10	45.00	CCC
	Review Kantor opposition to objection to claim; preparation of electronic correspondence to Mr. Parlen re same	0.20	90.00	CCC
	Telephone call with Dr. Halseth re response to claim objection must be filed pleading; court does not accept letters	0.10	45.00	CCC
	Organize and index pleadings proof of claims	7.00	3,150.00	CCC
Feb-21-07	Preparation of stipulation to continue Kantor hearing; Exchange electronic correspondence with Mr. Parlen; Mr. Schmall re same	0.40	180.00	CCC
	Receipt and review of entered order re stipulation re motion to set reserve (Spangler); prepare notice of entry of same	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format, and electronic filing of notice of entry of order re stipulation re reserves (Spangler)	0.20	32.00	P
	Prepare certificate of service of notice of entry of order re stipulation re reserves (Spangler)	0.10	16.00	P
	Electronic filing of court pleadings - conversion to electronic format, and electronic filing of certificate of service of notice of entry of order re stipulation re reserves (Spangler)	0.20	32.00	P
	Review Kantor claimants response to FTDF Committee's claim objection	0.30	63.00	SSS
	Preparation of reply in support of FTDF Committee's objection to Kantor Claims	2.10	441.00	SSS
	Prepare electronic correspondence to Mr. Landis re orders re objection to Kantor claim/reserve stipulation re Mirzian	0.10	16.00	P
Feb-22-07	Electronic filing of court pleadings - conversion to electronic format and electronic filing of order re stipulation re motion to establish reserves (Mirzaian)	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic upload of stipulated order to continue hearing on objection to claim (Kantor)	0.20	32.00	P

	Continued preparation of Reply in Support of FTDF Committee's Objection to Kantor Claims	4.50	945.00	SSS
Feb-23-07	Review and revise reply re Kantor claims	0.50	225.00	CCC
	Review and revise reply in support of FTDF Committee's objection to Kantor Claims; teleconference with Ms. Carlyon re the same Electronic correspondence to FTDF Committee professionals attaching draft of reply re Kantor Claims	1.20	252.00	SSS
	Exchange electronic correspondence with Mr. Prlen, Ms. Karasik, Ms. Carlyon re Beadle McBride claim; attendance at 2004 examination re same	0.10	21.00	SSS
	Receipt and review of entered order re stipulation re motion to establish reserve (Mirzaian); prepare notice of entry of same	0.20	32.00	P
Feb-26-07	Receipt and review of entered order re stipulation to continue omnibus objection to Kantor claims; prepare notice of entry of same Electronic filing of court pleadings - conversion to electronic format and electronic filing of notice of entry of order re stipulation re motion to establish reserve (Mirzaian)	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of notice of entry of order re stipulation to continue omnibus objection to Kantor claims	0.20	32.00	P
	Electronic correspondence to Mr. Farrow re stipulation to continue hearing on FTDF Committee's Objection to Kantor Claims	0.20	42.00	SSS
	Telephone call with Mr. Farrow re UST approval of stipulation continuing hearing on FTDF Objection to Kantor Claims	0.10	21.00	SSS
	Oversee and review organization of pleadings re FTDF Committee's claims objections	0.60	126.00	SSS
	Telephone call from Office of United States Trustee re approval of stipulation to continue hearing on FTDF Committee objection to Kantor claims	0.10	21.00	SSS
Feb-27-07	Telephone call with Mr. Parlen re claims objections	0.10	45.00	CCC
	Preparation of electronic correspondence to Ms. Smith re obtaining information re claims and other reserves re investor distributions	0.10	45.00	CCC
	Prepare certificate of service of notice of entry of stipulated order continuing hearing on objection to Kantor claims	0.10	16.00	P

Prepare certificate of service of notice of entry of order re motion to estimate reserves (Mirzaian)	0.10	16.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of certificate of service of notice of entry of stipulated order continuing hearing on objection to claim of Kantor	0.20	32.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of certificate of service of notice of entry of order re motion to estimate reserves (Mirzaian)	0.20	32.00	P
Prepare supplemental certificate of service re notices of entry re continuing hearing on objection to claim and order re reserves (Kantor)	0.10	16.00	P
Electronic filing of court pleadings - conversion to electronic format and electronic filing of supplemental certificate of service re notices of entry re continuing hearing on objection to claim and order re reserves (Kantor)	0.20	32.00	P
Prepare supplemental certificate of service re notice of entry of order approving stipulation re reserves (Spangler)	0.10	16.00	P
Electronic filing of court pleadings - conversion to electronic format, download and electronic filing of supplemental certificate of service re notice of entry of order approving stipulation re reserves (Spangler)	0.20	32.00	P
Prepare supplemental certificate of service re notice of entry of order approving stipulation re reserves (OVCA/Hodes)	0.10	16.00	P
Electronic filing of court pleadings - conversion to electronic format, download and electronic filing of supplemental certificate of service re notice of entry of order approving stipulation re reserves (OVCA/Hodes)	0.20	32.00	P
Prepare supplemental certificate of service re notice of entry of order re motion to establish reserves (Mirzaian)	0.10	16.00	P
Electronic filing of court pleadings - conversion to electronic format, download and electronic filing of supplemental certificate of service re notice of entry of order re motion to establish reserves (Mirzaian)	0.20	32.00	P
Prepare supplemental certificate of service re notice of entry of order approving stipulation re reserve (Halseth)	0.10	16.00	P

Electronic filing of court pleadings - conversion to electronic format, download and electronic filing of supplemental certificate of service re notice of entry of order approving stipulation re reserve (Halseth)	0.20	32.00	P
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Totals	103.30	\$27,693.00	
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Total Fees, Disbursements	\$27,693.00
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Previous Balance	\$26,903.30
Previous Payments	\$0.00

Balance Due Now	\$54,596.30
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JPS - James Patrick Shea
CCC - Candace C. Carlyon
SWM - Shawn Miller
DMC - Dawn M. Cica

SSS - Shlomo Sherman
JRH - Jeffrey R. Hall
LC - Law Clerk
P - Paralegal
LA - Legal Assistant

Shea & Carlyn Ltd.
228 S. Fourth Street
First Floor
Las Vegas, NV 89101

Ph:(702) 471-7432

Fax:(702) 471-7435

USA Mortgage, et al
Equity Security Committee

Mar 09, 2007

Attention:

File #: 1500-6
Inv #: 20101

RE: Employee Benefits/Pensions

Total Fees, Disbursements	\$0.00
Previous Balance	\$229.30
Previous Payments	\$0.00
Balance Due Now	\$229.30

JPS - James Patrick Shea
CCC - Candace C. Carlyn
SWM - Shawn Miller
DMC - Dawn M. Cica

SSS - Shlomo Sherman
JRH - Jeffrey R. Hall
LC - Law Clerk
P - Paralegal
LA - Legal Assistant

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Fax:(702) 471-7435

USA Mortgage, et al
 Equity Security Committee

Mar 09, 2007

Attention:

File #: 1500-7
 Inv #: 20102

RE: Fee/Employment Applications

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Feb-02-07	Review electronic correspondence from Mr. Parlen re stipulation to continue cover sheet applications in lieu of second interim request; Review electronic correspondence from Ms. Jarvis re Debtor's consent to same	0.10	45.00	CCC
	Review electronic correspondence from Mr. Charles re interim fee procedure (no charge per CCC)	0.10	0.00	CCC
	Review electronic correspondence from Ms. Jarvis, Ms. Karasik re estimating fees through effective date	0.10	45.00	CCC
Feb-05-07	Exchange electronic correspondence with Ms. Karasik/ Ms. Carlyon re payment schedules	0.30	135.00	JPS
	Exchange electronic correspondence with Ms. Karasik re payment schedule	0.20	90.00	JPS
	Preparation of electronic correspondence to Ms. Karasik re fee reserve issue	0.10	45.00	CCC
	Review electronic correspondence from Ms. Karasik; Mr. Shea; re calculating holdback for professional fees (no charge per CCC)	0.10	0.00	CCC
Feb-06-07	Calculation of reserves for professional fees, per Debtor's request	0.10	45.00	CCC
Feb-08-07	Review and revise invoices re Shea & Carlyon's January fee statement	2.20	462.00	SSS
Feb-12-07	Review and revise invoices re preparation of January cover sheet fee application	1.50	315.00	SSS
Feb-13-07	Assist in task analysis; task designations for new tasks; coordinating with Stutman, Treister & Glatt	0.30	135.00	CCC

	Electronic correspondence to Mr. Parlen re categorization for time spent in connection with confirmation appeals	0.10	21.00	SSS
	Review exchange of electronic correspondence between Ms. Smith and Ms. Carlyon re professional fee schedule; plan fee allocations	0.10	21.00	SSS
	Electronic correspondence to Ms. Smith attaching December fee statement	0.10	21.00	SSS
Feb-14-07	Review Lepome fee application	0.10	21.00	SSS
Feb-20-07	Preparation of task analysis re final fee application	0.60	270.00	CCC
	Preparation of Shea & Carlyon's Seventh Cover Sheet Fee Application with exhibits	0.80	168.00	SSS
Feb-22-07	Electronic filing of court pleadings - conversion to electronic format and electronic filing of seventh cover sheet application for fees and expenses	0.30	48.00	P
	Prepare electronic correspondence to FTDF Committee and co-counsel re Shea & Carlyon, Ltd.'s seventh cover sheet fee application	0.10	16.00	P
	Prepare electronic correspondence to debtor and committee professionals re seventh fee statement of Shea & Carlyon	0.10	16.00	P
Feb-23-07	Prepare certificate of service of seventh monthly fee statement of Shea & Carlyon, Ltd.	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of certificate of service of seventh monthly fee statement of Shea & Carlyon	0.20	32.00	P
Feb-26-07	Receipt and review of Beckley Singleton fee statement	0.20	90.00	JPS
	Receipt and review of Stutman Treister & Glat's fee statement; Alvarez & Marsal's fee statement	0.20	90.00	JPS
Feb-27-07	Review reserve disclosures and Exchange electronic correspondence with Ms. Karasik re same	0.20	90.00	CCC
Feb-28-07	Electronic correspondence to Mr. Haft, Ms. Smith attaching Shea & Carlyon A/R report	0.10	21.00	SSS
	Totals	8.50	\$2,274.00	

Total Fees, Disbursements	\$2,274.00
Previous Balance	\$12,092.00
Previous Payments	\$0.00
Balance Due Now	\$14,366.00

JPS - James Patrick Shea
CCC - Candace C. Carlyon
SWM - Shawn Miller
DMC - Dawn M. Cica

SSS - Shlomo Sherman
JRH - Jeffrey R. Hall
LC - Law Clerk
P - Paralegal
LA - Legal Assistant

Shea & Carlyon Ltd.
228 S. Fourth Street
First Floor
Las Vegas, NV 89101

Ph:(702) 471-7432

Fax:(702) 471-7435

USA Mortgage, et al
Equity Security Committee

Mar 09, 2007

Attention:

File #: 1500-8
Inv #: 20103

RE: Fee/Employment Objections

Total Fees, Disbursements	\$0.00
Previous Balance	\$1,409.60
Previous Payments	\$0.00
Balance Due Now	\$1,409.60

JPS - James Patrick Shea
CCC - Candace C. Carlyon
SWM - Shawn Miller
DMC - Dawn M. Cica

SSS - Shlomo Sherman
JRH - Jeffrey R. Hall
LC - Law Clerk
P - Paralegal
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USA Mortgage, et al
 Equity Security Committee

Mar 09, 2007

Attention: File #: 1500-9
 RE: Financing/Cash Collateral Inv #: 20104

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Feb-01-07	Review electronic correspondence from Debtor; exchange electronic correspondence with Ms. Karasik; re Realty payments	0.20	90.00	CCC
Feb-02-07	Exchange electronic correspondence with Ms. Karasik; review electronic correspondence from Ms. Karasik to Debtor, re revising cash collateral order to properly deal with Realty payments	0.10	45.00	CCC
	Telephone call with Helen at bankruptcy court re cd of hearing held on 10/30/06	0.10	16.00	P
Feb-05-07	Exchange electronic correspondence (multiple) with Ms. Karasik re cash collateral order; review revised draft; concern regarding "not yet used" language	0.20	90.00	CCC
	Totals	0.60	\$241.00	

Total Fees, Disbursements \$241.00

Previous Balance	\$289.40
Previous Payments	\$0.00

Balance Due Now \$530.40

JPS - James Patrick Shea
CCC - Candace C. Carlyon
SWM - Shawn Miller
DMC - Dawn M. Cica

SSS - Shlomo Sherman
JRH - Jeffrey R. Hall
LC - Law Clerk
P - Paralegal
LA - Legal Assistant

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USA Mortgage, et al
 Equity Security Committee

Mar 09, 2007

Attention: File #: 1500-10
 Inv #: 20093

RE: Litigation

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Feb-01-07	Review Liberty Bank's Motion to Intervene in HMA Sales adversary	0.20	42.00	SSS
Feb-02-07	Review electronic correspondence from Ms. Karasik, Ms. Freeman (latter 1/31), re appeal comments Exchange electronic correspondence with Ms. Dorsey re appeal motions; obtaining hard copies (no charge per CCC) Exchange electronic correspondence with co-counsel; Debtor counsel; re deadline for cross designation of record on appeal Telephone call with Mr. Merola re appeal deadlines	0.10 0.10 0.20 0.10	45.00 0.00 90.00 45.00	CCC CCC CCC CCC
	Telephone call with Craig Renard at Litigation Document Group re duplication of documents provided by USA	0.10	16.00	P
Feb-04-07	Exchange electronic correspondence with Mr. Parlen re draft designation of record; Review electronic correspondence from Ms. Karasik re same	0.10	45.00	CCC
Feb-07-07	Exchange electronic correspondence with Debtor's counsel re reply; assistance with courtesy copy	0.10	45.00	CCC
Feb-13-07	Electronic correspondence to Mr. Schwartzer re status of 2004 examination of Thomas Allison set for February 14, 2007 Electronic correspondence to Mr. Bubula, Ms. Chubb re status of 2004 examination of Thomas Allison set for February 14, 2007	0.10 0.10	21.00 21.00	SSS SSS

Feb-14-07	Attendance at Jones Vargas for 2004 examination of Thomas Allison -- cancelled (no charge per SSS)	1.80	378.00	SSS
Feb-16-07	Telephone call from Ms. Chubb re continued 2004 Examination of Thomas Allison	0.10	21.00	SSS
Feb-22-07	Receipt and review of notice of 2004 examination of Mesirow Electronic correspondence to Ms. Karasik re attendance at 2004 exmination of Garth McBride on February 28	0.10	45.00	JPS
		0.10	21.00	SSS
	Totals	3.30	\$835.00	

Total Fees, Disbursements	\$835.00
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Previous Balance	\$5,954.10
Previous Payments	\$0.00

Balance Due Now	\$6,789.10
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JPS - James Patrick Shea
CCC - Candace C. Carlyon
SWM - Shawn Miller
DMC - Dawn M. Cica

SSS - Shlomo Sherman
JRH - Jeffrey R. Hall
LC - Law Clerk
P - Paralegal
LA- Legal Assistant

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USA Mortgage, et al
 Equity Security Committee

Mar 09, 2007

Attention:

File #: 1500-11
 Inv #: 20094

RE: Meetings of Creditors

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Feb-01-07	Review exchange of electronic correspondence between Ms. Karasik and FTDF Committee members re strategy in handling sale and confirmation appeals	0.30	63.00	SSS
Feb-11-07	Review electronic correspondence from co-counsel, Alvarez; FTDF Committee Members; re scheduling Sunday call re sale issues (no charge per CCC) Telephone call with FTDF Committee re case status; possible sale closing obstacles (including licensing issues); preparation of electronic correspondence to FTDF Committee re Donna Cangelosi declaration with Bice e-mails	0.10 1.00	0.00 450.00	CCC
Feb-12-07	Telephone call with FTDF investor Jack Goldenfall re status of sale, distribution Telephone call with Linda Chase re status of sale, distributions	0.10 0.20	45.00 90.00	CCC
Feb-14-07	Telephone call with Mr. Woudstra re status of sale; appeals; claims	0.20	90.00	CCC
Feb-15-07	Review electronic correspondence from Ms. Karasik to FTDF Committee re sale status, hearings Preparation of electronic correspondence to FTDF Committee re claims reserve/distribution issue; Review electronic correspondence from FTDF Committee member re same	0.10 0.10	45.00 45.00	CCC
Feb-16-07	Telephone call with Jack Goldenfall (investor) re status of close, distributions (305) 793-1908	0.10	45.00	CCC

	Exchange electronic correspondence with Ms. Karasik; Ms. Pajak re updating website re closing	0.10	45.00	CCC
	Review posting for Website	0.10	45.00	CCC
Feb-17-07	Analysis of memo (x2) from Ms. Karasik to clients re remaining tasks, status, strategy	0.20	90.00	CCC
Feb-21-07	Review electronic correspondence from Ms. Pajak, Mr. Baldwin re FTDF Committee conference call	0.10	21.00	SSS
Feb-22-07	Telephone call with FTDF Committee, members and professionals, re case status (including plan, sale, distributions, claims objections, allocation issue with USACM	1.00	450.00	CCC
	Totals	3.70	\$1,524.00	

Total Fees, Disbursements	\$1,524.00
Previous Balance	\$4,157.90
Previous Payments	\$0.00
Balance Due Now	\$5,681.90

JPS - James Patrick Shea
CCC - Candace C. Carlyon
SWM - Shawn Miller
DMC - Dawn M. Cica

SSS - Shlomo Sherman
JRH - Jeffrey R. Hall
LC - Law Clerk
P - Paralegal
LA - Legal Assistant

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USA Mortgage, et al
 Equity Security Committee

Mar 09, 2007

Attention: File #: 1500-12
 Inv #: 20095

RE: Plan and Disclosure Statement

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Feb-01-07	Review electronic correspondence from Ms. Jarvis, Ms. Hunt re combined motion to dismiss Milanowski/ IP appeal; review attached documents re points and authorities, statement of record, expedited motion to dismiss	0.40	180.00	CCC
	Review electronic correspondence from clients (x3) re approval for filing motion to dismiss in Milanowski/ IP appeal	0.10	45.00	CCC
	Preparation of electronic correspondence to Ms. Karasik re proposed motion to expedite briefing	0.10	45.00	CCC
	Review and revise motion to dismiss Milanowski / IP appeal	0.50	225.00	CCC
	Telephone call with Ms. Karasik re Milanowski/ IP appeal	0.20	90.00	CCC
	Review Debtor's revised motion to dismiss Milanowski/ IP appeal	0.30	135.00	CCC
	Addition of portions of Allison declaration to motion to dismiss Milanowski/ IP appeal	0.30	135.00	CCC
	Exchange electronic correspondence with Ms. Freeman re two comments on appeal brief	0.20	90.00	CCC
	Review electronic correspondence from Ms. Jarvis re outstanding appeal issues	0.10	45.00	CCC
	Telephone call with all hands re appeal issues	0.60	270.00	CCC
	Review electronic correspondence from Ms. Karasik; Ms. Hunt; re motion to dismiss Milanowski/ IP appeal	0.10	45.00	CCC

	Review/revise debtor's revised motion to dismiss Milanowski/ IP appeal	0.30	135.00	CCC
	Preparation of electronic correspondence to Ms. Hunt re motion to dismiss Milanowski/ IP appeal	0.10	45.00	CCC
	Review electronic correspondence from Ms. Jarvis; Mr. Darby (LPG); re request for extension on briefing	0.10	45.00	CCC
	Review electronic correspondence from Ms. Freeman; Ms. Karasik; Ms. Jarvis, re final comments on motion to dismiss Milanowski/ IP appeal	0.10	45.00	CCC
	Prepare verified petition for permission to appear/designation of local counsel in LPG appeal for Mr. Parlen	0.40	64.00	P
	Prepare verified petition for permission to appear/designation of local counsel in LPG appeal for Ms. Pajak	0.40	64.00	P
	Research on US District Court website; telephone conference with US District Court clerk, and with Bankruptcy Appellate Clerk re Notice of Transfer of Appeals to US District Court, case numbers and status of receipt of notices of transfer	0.30	45.00	P
	Receipt and review of motion to dismiss Milanowski; appeal	0.10	42.50	DMC
	Update and revise evidentiary citations for Emergency Motion to Dismiss Milanowski/ IP Appeal	0.90	189.00	SSS
	Review exchange of electronic correspondence between USA professionals re revisions to joint motion to dismiss Milanowski/ IP appeal	0.30	63.00	SSS
Feb-02-07	Exchange electronic correspondence with Mr. Parlen re pro hac vice applications in LPG appeal	0.20	32.00	P
	Review electronic correspondence from various debtor and committee professionals re LPG/ other appeals	0.10	42.50	DMC
Feb-03-07	Exchange electronic correspondence with Ms. Karasik; Mr. Parlen (multiple); including analysis of issues re designation of schedules, MOR's for appeal	0.50	225.00	CCC
Feb-04-07	Exchange electronic correspondence with Ms. Karasik re designation of cross record on appeal	0.20	90.00	CCC
Feb-05-07	Exchange electronic correspondence with co-counsel re issue of designating cash collateral and dip financing records on LPG appeal	0.10	45.00	CCC

	Exchange electronic correspondence with Ms. Karasik re oral argument at motion to dismiss Milanowski/ IP appeal	0.10	45.00	CCC
	Review electronic correspondence from Ms. Hunt; Ms. Karasik; re appeal designation (no charge per CCC)	0.20	0.00	CCC
	Exchange electronic correspondence with Mr. Parlen re pro hac vice applications in LPG appeal; review and revise same	0.40	64.00	P
	Prepare pro hac vice petitions for Messrs. Parlen and Merola and Ms. Karasik to appear in IP appeal	0.30	48.00	P
	Prepare electronic correspondence to Mr. Warner re signatures on designations of local counsel re pro hac vice petitions	0.10	16.00	P
	Preparation of calendar re relevant appeal deadlines	1.00	210.00	SSS
	Exchange electronic correspondence with Ms. Karasik, Mr. Parlen attaching calendar of relevant appeal deadlines	0.20	42.00	SSS
	Preparation of Joinder to Appellees'-Debtors' Emergency Motion to Dismiss Milanowski/ IP Appeal	0.30	63.00	SSS
Feb-06-07	Exchange electronic correspondence with Ms. Jarvis; Ms. Karasik; re Walker issue on appearance at emergency motion to dismiss IP appeal	0.10	45.00	CCC
	Exchange electronic correspondence with Ms. Karasik re Milanowski appeal; status of docket	0.10	45.00	CCC
	Review electronic correspondence from Ms. Karasik to all counsel re need to file joinders in motion to dismiss appeal (no charge per CCC)	0.10	0.00	CCC
	Exchange electronic correspondence with Ms. Karasik; Mr. Sherman; re joinder in motion to dismiss	0.10	45.00	CCC
	Review notice of appeal/list of interested parties; review and revise service list re IP appeal	0.40	64.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of verified petition for permission to practice for Ms. Karasik in IP appeal	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of verified petition for permission to practice for Mr. Parlen in IP appeal	0.20	32.00	P
	Electronic filing of court pleadings - conversion to electronic format and electronic filing of verified petition for permission to practice for Mr. Merola in IP appeal	0.20	32.00	P

	Prepare electronic correspondence/service via email to counsel re verified petitions filed in IP appeal	0.10	16.00	P
	Electronic filing of court pleadings - Electronic scan, upload and filing of Joinder to Emergency Motion to Dismiss Appeal with proof of service with the US District Court	0.20	30.00	P
	Preparation of electronic correspondence to Eve Karasik attaching electronically filed copy of Joinder for her review and records	0.10	15.00	P
	Preparation of electronic correspondence to Mr. Hantges, Ms. McPherson and Mr. Charles attaching electronically filed copy of Joinder for their review and records	0.10	15.00	P
	Organize and index pleadings for appeals hearing on 02/07/07	4.00	480.00	LA
	Telephone call with Mr. Parlen re joinder in Debtors' Emergency Motion to Dismiss USAIP/Milanowski/Hantges appeal	0.10	21.00	SSS
	Exchange electronic correspondence with Ms. Karasik re copy of FTDF Committee joinder in Debtors' Emergency Motion to Dimssiss USAIP/Milanowksi/Hantges appeal	0.20	42.00	SSS
Feb-07-07	Review pleadings and prepare argument points re motion to dismiss IP appeal	1.80	810.00	CCC
	Attendance at court re Motion to Dismiss IP appeal; conference with court clerk (and Ms. McPherson) re obtaining case number and Judge Jones assignment for third appeal, and re rescheduling motion to dismiss before Judge Jones; meeting with Appellee counsel re strategy in handling three appeals, task designation	2.00	900.00	CCC
	Legal research and preparation of reply re motion to dismiss IP appeal	3.50	1,575.00	CCC
	Review draft motion to dismiss DACA appeal; Exchange electronic correspondence with Ms. Karasik re same	0.30	135.00	CCC
	Telephone call with Ms. McPherson re dismissal/expediting briefing motions	0.10	45.00	CCC
	Review supplemental pleadings filed by Debtor and IP parties re motion to dismiss IP appeal	0.70	315.00	CCC
	Update courtesy copy table re Joinder re Emergency motion to dismiss appeal sent on 2-6-07 with the U.S. District Court	0.10	15.00	P

	Preparation of electronic correspondence to Ms. Karasik and Mr. Parlen attaching Memorandum in Opposition to Emergency Motion to Dismiss Appeal for their review and records	0.10	15.00	P
	Organize and index pleadings for appeal hearing on 2/7/07	1.00	120.00	LA
	Preparation for, and attendance at, hearing in District Court on Emergency Motion to Dismiss USAIP/Hantges/Milanowski appeal	1.50	315.00	SSS
	Telephone call from Ms. Pajak re opposition to emergency motion to dismiss USAIP/Hantges/Milanowski appeal; electronic correspondence to Ms. Pajak attaching same	0.10	21.00	SSS
Feb-08-07	Conference with co-counsel re appeal status	0.20	90.00	JPS
	Continued preparation of reply in support of motion to dismiss IP appeal	1.10	495.00	CCC
	Exchange electronic correspondence with Ms. Jarvis (multiple) re additional dismissal motions; reply re Milanowski appeal	0.20	90.00	CCC
	Review and revise reply re Milanowski/ IP appeal	0.20	90.00	CCC
	Exchange electronic correspondence with Ms. Karasik (multiple) re reply re Milanowski/ IP appeal and motion to expedite briefing	0.10	45.00	CCC
	Review emergency motion for extension of briefing schedule (LPG); opposition (Debtor)	0.20	90.00	CCC
	Receipt, download and review of ex parte motion to extend time to file opening brief and declaration of Mr. Darby; forward same to Ms. Karasik via electronic correspondence	0.20	32.00	P
	Prepare electronic correspondence to debtor and committee counsel re reply to emergency motion to dismiss and motion to expedite briefing schedule	0.10	16.00	P
	Telephone call with Andrew at U.S. District Court re magistrate assignment for IP appeal	0.10	16.00	P
	Telephone call with Judge Jones' chambers re courtesy copies	0.10	16.00	P
	Preparation of Motion for Expedited Briefing Schedule re DACA appeal	1.20	252.00	SSS
	Update appeals calendar re opt-out dates; expedited hearings	0.30	63.00	SSS
	Review and revise reply to USAIP/Hantges/Milanowski Opposition to Emergency Motion to Dismiss Appeal	2.70	567.00	SSS
Feb-09-07	Conference with co-counsel re appeal dismissal	0.50	225.00	JPS

	Prepare for and attend hearing on motion to dismiss IP appeals	2.50	1,125.00	CCC
	Review minute order re LPG motion for briefing extension; circulate to group; exchange electronic correspondence with Ms. Karasik re same	0.10	45.00	CCC
	Review electronic correspondence from Mr. Garman, other counsel, re Conglesoi declaration, e-mails from Mr. Bice	0.20	90.00	CCC
	Review both motions to dismiss (LPG and DACA).(3); Exchange electronic correspondence with Mr. Merola re same	0.30	135.00	CCC
	Review minute order re LPG dismissal	0.10	45.00	CCC
Feb-12-07	Review of bankruptcy court docket and BAP docket re election to have appeal heard by US District Court (IP appeal)	0.30	48.00	P
	Review LPG Ex Parte Motion for Extension of Time to File Opening Brief; supporting declaration of Kevin Darby	0.30	63.00	SSS
	Attendance at district court on hearing on emergency motion to dismiss appeal	1.70	357.00	SSS
	Update master calendar and appeals calendar re Debtor-Appellees' Emergency Motions to Dismiss LPG and DACA Appeals	0.30	63.00	SSS
	Conference with co-counsel re appeal status	0.30	135.00	JPS
	Analysis of Kantor claim objection issues; Telephone call with Kantor attorney; Mr. Parlen re same	0.30	135.00	CCC
	Review docket entry re order denying motion for further extension re LPG motion for briefing extension; preparation of electronic correspondence to Ms. Karasik re same	0.10	45.00	CCC
Feb-13-07	Exchange electronic correspondence with Mr. Levinson; all hands; re analysis of LPG dismissal/party motion	0.20	90.00	CCC
	Analysis of Debtor's proposed 1142 motion	0.30	135.00	CCC
	Review electronic correspondence from committee counsel re motion to dismiss LPG appeal	0.10	42.50	DMC
	Anlaysis of DACA opposition to motion to dismiss appeal	0.40	180.00	CCC
	Exchange electronic correspondence with Ms. Karasik; Mr. Merola, re motions to dismiss appeals (LPG/DACA)	0.10	45.00	CCC
	Analysis of LPG opposition	0.30	135.00	CCC

	Exchange electronic correspondence with Ms. Karasik re appeal dismissal hearing	0.10	45.00	CCC
	Review reply re motion to dismiss DACA	0.10	45.00	CCC
	Review reply re motion to dismiss LPG	0.10	45.00	CCC
	Review reply re DACA motion to dismiss	0.10	45.00	CCC
	Review Debtor's reply re LPG motion to dismiss	0.10	45.00	CCC
Feb-14-07	Review LPG opening brief	0.50	225.00	CCC
	Exchange electronic correspondence with Ms. Jarvis re request to draft order dismissing IP appeal	0.10	45.00	CCC
	Review note and (as necessary) pleadings and cases in preparation of order dismissing IP appeal	1.50	675.00	CCC
	Preparation of electronic correspondence to all hands re IP appeal dismissal order	0.10	45.00	CCC
	Attendance at court motion to dismiss IP appeal (portion of hearing)	1.00	450.00	CCC
	Exchange electronic correspondence with Ms. Jarvis; Mr. Merola; Mr. Charles re IP appeal dismissal order	0.10	45.00	CCC
	Analysis of Effective Date provisions	0.30	135.00	CCC
	Telephone call with Mr. Merola re FTDF plan effectuation issues; timing on emergency motion	0.10	45.00	CCC
	Review LPG opening brief	0.50	225.00	CCC
	Review notes, relevant pleadings; draft IP dismissal order	1.50	675.00	CCC
	Review electronic correspondence from all hands re IP dismissal order; Exchange electronic correspondence with Mr. Charles re same (multiple)	0.20	90.00	CCC
	Research on US District Court regarding appeal hearings scheduled for 2-14-07; forward information to attorney for review	0.10	15.00	P
	Telephone call to Ms. McPherson re providing courtesy copies to U.S. District Court for hearings on Motion to Dismiss Appeals (LPG/DACA)	0.10	21.00	SSS
	Review exchange of electronic correspondence between USA professionals re content of order dismissing USAIP appeal	0.20	42.00	SSS

Feb-15-07	Review plan terms; BMC agreement; and Preparation of electronic correspondence to Mr. Strong re FTDF not paying BMC fees	0.30	135.00	CCC
Feb-16-07	Exchange electronic correspondence with Ms. Karasik; Mr. Charles; re second 1142 motion	0.10	45.00	CCC
	Review draft 1142 motion (Freeman issues)	0.20	90.00	CCC
	Exchange electronic correspondence with Mr. Parlen re answering brief; timing; minute order re scheduling (pull and forward minute order to him)	0.10	45.00	CCC
	Review order re LPG briefing schedule; exchange electronic correspondence with Mr. Parlen, Ms. Karasik re same (multiple)	0.10	45.00	CCC
	Exchange electronic correspondence with Ms. Karasik re 1142 motion	0.10	45.00	CCC
	Receipt and review of LPG opening appellate brief	0.10	42.50	DMC
	Telephone call with Mr. Parlen re appeal deadlines; transmit calendar re same	0.10	21.00	SSS
Feb-17-07	Review electronic correspondence from Ms. Karasik (multiple), Ms. Freeman, re task assignments on LPG Appeal Brief (work performed over three days)	0.10	45.00	CCC
Feb-20-07	Review electronic correspondence from Ms. Hunt, others, re 1142 motion	0.10	45.00	CCC
	Revise 1142 motion to add description of conflicting plan provisions; preparation of electronic correspondence to all hands re same	1.20	540.00	CCC
	Brief review of LPG stay motion	0.20	90.00	CCC
	Exchange electronic correspondence with other USA professionals (multiple) re LPG renewed motion for stay	0.10	45.00	CCC
	Prepare electronic correspondence to Ms. Dorsey re signature on proposed order granting motion to dismiss appeal (IP)	0.10	16.00	P
	Telephone call with Mr. Parlen (multiple) and Ms. Najolia re filing of reply in support of overbid allocation motion and supporting documents	0.30	63.00	SSS
	Review various drafts of reply re overbid allocation motion; evidentiary objections to Declaration of Edward Burr; Declaration of Christine Pajak in support of reply; exchange of electronic correspondence between FTDF Committee professionals re the same	0.80	168.00	SSS
	Review exchange of electronic correspondence between USA professionals re LPG motion for stay pending appeal	0.20	42.00	SSS

Feb-21-07	Exchange electronic correspondence with Ms. Hunt re 1142 motion	0.10	45.00	CCC
	Review electronic correspondence from Ms. Hunt; Mr. Strong; with revised 1142 motion; review same	0.20	90.00	CCC
	Telephone call with FTDF professionals re response to stay motion; 1142 issues	0.30	135.00	CCC
	Telephone call with all hands re stay, 1142 issues; task allocation	1.20	540.00	CCC
	Review electronic correspondence from Ms. Hunt; Ms. Karasik; Mr. Garman; Mr. Levinson (multiple) re 1142 motion	0.20	90.00	CCC
	Review exchange of electronic correspondence between FTDF professionals re LPG Motion for Stay Pending Appeal; review of same	0.40	84.00	SSS
	Review Debtors' response to Application for OST on Motion for Stay Pending Appeal; review LPG attorney sheet in support of OST	0.20	42.00	SSS
	Review electronic correspondence from Mr. Parlen re outline for appellee brief in LPG appeal	0.10	21.00	SSS
Feb-22-07	Review confirmation order/ plan provisions re effective date issues and amendment to plan	1.70	765.00	JPS
	Review electronic correspondence from Ms. Carlyon re 1142 motion (no charge per SSS)	0.20	0.00	JPS
	Analysis of final version of 1142 motion propounded by Debtors	0.30	135.00	CCC
	Exchange electronic correspondence with Ms. Karasik re resolution of FTDF and Effective Date issues in Debtor's "final" 1142 motion	0.20	90.00	CCC
	Analysis of Mr. Parlen memo re issues on appeal; exchange electronic correspondence with Mr. Parlen; Ms. Karasik re same	0.30	135.00	CCC
Feb-23-07	Exchange electronic correspondence with Mr. Parlen; review electronic correspondence from Mr. Hermann; re appeal brief (LPG answering)	0.20	90.00	CCC
Feb-25-07	Review electronic correspondence from Mr. Parlen re draft of appellees' answering brief in LPG appeal; brief review of same	0.40	84.00	SSS
	Review exchange of electronic correspondence between USA professionals re content of draft of appellees' answering brief in LPG appeal	0.30	63.00	SSS
	Review electronic correspondence from Ms. Hunt re draft of Debtors' opposition to LPG motion to stay pending appeal; brief review of same	0.40	84.00	SSS
Feb-26-07	Review and revise answering brief in LPG appeal	4.50	2,025.00	CCC
	Exchange electronic correspondence with Ms. Karasik; Mr. Parlen; re LPG brief	0.10	45.00	CCC

Feb-27-07	Review/review points and authorities re opposition to motion for stay pending appeal Telephone call with Mr. Parlen re briefing issues (x2) Exchange electronic correspondence with Ms. Pajak; telephone call with Ms. Pajak; re stay opposition Telephone call with Mr. Parlen re filing, service and courtesy copy of 1142 supplement Exchange electronic correspondence with Ms. Hunt re stay opposition; answering brief in LPG appeal Review electronic correspondence from Ms. Hunt re oversized brief; stay opposition Electronic filing of court pleadings - conversion to electronic format and electronic filing of notice of reserve disclosure Prepare certificate of service of notice of reserve disclosure Review LPG appeal docket re deadline to file answering brief Review Bunch Objection to Appellee Designation of Record Review notice re professional reserve for filing; telephonec all and electronic correspondence with Mr. Parlen re the same Review and revise answering brief (LPG)	1.30 0.20 0.10 0.10 0.10 0.10 0.20 0.10 0.20 0.60 0.30 2.00	585.00 90.00 45.00 45.00 45.00 45.00 32.00 16.00 42.00 126.00 63.00 900.00	CCC CCC CCC CCC CCC CCC P P SSS SSS SSS CCC
Feb-28-07	Review stay motion; Review electronic correspondence from various attys re same Coordinate with Ms. Smith re updating files to add declarations re stay motion Exchange electronic correspondence with Mr. Parlan re revisions to answering brief (LPG) Exchange electronic correspondence with Ms. Karasik; Ms. Jarvis; other counsel (18); re LPG request for continuance Review electronic correspondence (numerous) re comments on LPG answering brief (no charge per CCC) Electronic filing of court pleadings - conversion to electronic format and electronic filing of certificate of service of notice of reserve disclosure Electronic filing of court pleadings - conversion to electronic format and electronic filing of response to Debtors' reserve disclosure Prepare certificate of service of response to Debtors' reserve disclosure	0.30 0.10 0.10 0.20 0.50 0.20 0.20 0.10	135.00 45.00 45.00 90.00 0.00 32.00 32.00 16.00	CCC CCC CCC CCC CCC P P P

Electronic filing of court pleadings - conversion to electronic format and electronic filing of certificate of service of response to Debtors' reserve disclosure	0.20	32.00	P
Electronic filing of court pleadings - electronic scan, upload and filing of Opposition and Joinder to Appellee-Debtors' Opposition to Motion for Limited Stay Pending Appeal with the bankruptcy court	0.20	30.00	P
Preparation of Certificate of Service of Opposition and Joinder re Limited Motion for Stay Pending Appeal for filing with the court	0.10	15.00	P
Electronic filing of court pleadings - electronic scan, upload and filing of Certificate of Service of Opposition and Joinder with the bankruptcy court	0.20	30.00	P
Electronic correspondence to Ms. McPherson attaching notice of FTDF Committee professional reserve filed on 2/27	0.10	21.00	SSS
Review Debtors' Opposition to LPG Motion for Stay Pending Appeal	0.40	84.00	SSS
Telephone call with Mr. Parlen re filing response to reserve disclosure	0.20	42.00	SSS
Review exchange of electronic correspondence between Ms. Karasik, Ms. Carlyon, Mr. Parlen re response to reserve disclosure	0.20	42.00	SSS
Review and revise FTDF Committee response to reserve disclosure; oversee filing of same	0.30	63.00	SSS
Telephone call with Mr. Parlen re filing opposition to LPG motion for stay pending appeal	0.10	21.00	SSS
Review electronic correspondence from Mr. Parlen re opposition to LPG motion for stay pending appeal	0.10	21.00	SSS
Review FTDF Committee's opposition to LPG motion for stay pending appeal; organize exhibits; oversee filing of same	0.50	105.00	SSS
Totals	74.00	\$25,124.00	

Total Fees, Disbursements	\$25,124.00
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Previous Balance	\$73,294.30
Previous Payments	\$0.00

Balance Due Now	\$98,418.30
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JPS - James Patrick Shea
CCC - Candace C. Carlyon
SWM - Shawn Miller
DMC - Dawn M. Cica

SSS - Shlomo Sherman
JRH - Jeffrey R. Hall
LC - Law Clerk
P - Paralegal
LA - Legal Assistant

Shea & Carlyon Ltd.
 228 S. Fourth Street
 First Floor
 Las Vegas, NV 89101

Ph:(702) 471-7432

Fax:(702) 471-7435

USA Mortgage, et al
 Equity Security Committee

Mar 09, 2007

Attention:

File #: 1500-13
 Inv #: 20096

RE: Relief from Stay proceedings

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Feb-02-07	Review electronic correspondence from Ms. Dorsey; review order re motion to enforce stay; Exchange electronic correspondence with Ms. Karasik re same	0.10	45.00	CCC
	Preparation of electronic correspondence to Debtor, other committee counsel, re comments on Western United Order	0.10	45.00	CCC
	Review electronic correspondence from Ms. Karasik re status of lift stay motions Dayco/Western United; Telephone call with Ms. Karasik re Western United outcome	0.10	45.00	CCC
Feb-05-07	Exchange electronic correspondence with Mr. Anglin re stay order (Western United); disagreement with his characterization of ruling re relief	0.10	45.00	CCC
	Review disposition of Dayco Motion to Lift Stay at January 17 hearing	0.10	21.00	SSS
Feb-18-07	Review electronic correspondence from Mr. Levinson; Mr. Charles; Ms. Chubb ; Mr. Bubala; Mr. Bart(approx 20) re Fertitta Tabas order on Lift Stay Motion (no charge per CCC)(work performed over two days)	0.30	0.00	CCC
Feb-19-07	Review exchange of electronic correspondence between USA professionals re proposed order re Daniel Tabbas and Fertitta Enterprises Motion to Lift Stay	0.30	63.00	SSS
Totals		1.10	\$264.00	

Total Fees, Disbursements	\$264.00
Previous Balance	\$1,455.90
Previous Payments	\$0.00
Balance Due Now	\$1,719.90

JPS - James Patrick Shea
CCC - Candace C. Carlyon
SWM - Shawn Miller
DMC - Dawn M. Cica

SSS - Shlomo Sherman
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LC - Law Clerk
P - Paralegal
LA - Legal Assistant

EXHIBIT “4”

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Fax:(702) 471-7435

USA Mortgage, et al
 Equity Security Committee

Mar 09, 2007

Attention: File #: 1500
 RE: Costs/Expenses Inv #: 20091

DISBURSEMENTS		Disbursements	Receipts
	Telephone	8.86	
	Postage	12.27	
Feb-01-07	CD of 10/30/06 hearing	26.00	
Feb-21-07	Federal Express - Gina Najolia	24.04	
	Federal Express - William J. Ovca, Jr.	19.19	
	Federal Express - Daniel R. & Sandra Halseth	23.25	
	Federal Express - Gail Horders IRA	19.19	
	Federal Express - Katrine Mirzaian	19.19	
	Federal Express - Michael M. Schmahl, Esq.	21.43	
	Federal Express - William M. Jean A. Spangler	20.82	
	Federal Express - First Savings Bank	14.41	
Feb-25-07	Copying 3284 @ 0.25	821.00	
	Facsimile 57 @ 0.50	28.50	
	Delivery services/messengers 25 @ 7.50	187.50	
	Other -Scanning	47.90	

Other -Pacer 4139 @ 0.08	331.12
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Totals	\$1,624.67
	\$0.00
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Total Fees, Disbursements	\$1,624.67
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Previous Balance	\$5,845.36
Previous Payments	\$0.00
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Balance Due Now	\$7,470.03

JPS - James Patrick Shea
CCC - Candace C. Carlyon
SWM - Shawn Miller
DMC - Dawn M. Cica

SSS - Shlomo Sherman
JRH - Jeffrey R. Hall
LC - Law Clerk
P - Paralegal
LA- Legal Assistant